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**Understanding Students' Learning: A Study of Prospective
Professional Accountants in Ireland**

by

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CHAPTER 8

FAE 2001: A QUALITATIVE EXPLORATION OF STUDENTS' LEARNING APPROACHES

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8.1 Introduction

The preliminary interviews, which were conducted as the first phase of empirical work in this study and were reported in Chapter 6, indicated that many aspects of the deep, surface and strategic learning approaches, which emerged in research in the higher education context, were evident among FAE students. Consequently, the learning approaches of students preparing for FAE 2001 were measured using the ASSIST. The analysis of the ASSIST data in Chapter 7 provided evidence that the deep and strategic learning approaches combined in the FAE context, indicating that the students display strategic motivation and are highly examination-focussed, but they have identified that deep learning activities are needed to best meet the examination requirements. Furthermore, it was found that the deep/strategic learning approach dominated the surface apathetic learning approach for FAE students.

The purpose of the interviews in this final phase of empirical work is two-fold. Firstly, the interviews facilitate an in-depth qualitative exploration of the learning approaches of FAE students, which will both enrich the findings from the quantitative phase of the study and enhance the analysis of FAE students' motivations and study activities which were exposed in the preliminary interviews. Thus, through the exploration of the narratives of 30 students who presented for FAE 2001, the characteristics of students' learning approaches in this unique learning context will be elaborated and refined. Secondly, these interviews provide an opportunity to interrogate students' perceptions of the outcomes of the FAE learning process, following the emergence of rich but limited data on these issues in the preliminary phase of the study.

The analysis of the interview data relating to learning outcomes is presented in Chapters 9 and 10, thus this chapter focuses on the exploration of students' narratives regarding their learning approaches for the FAE. The remainder of the chapter is structured as follows. Firstly, the design and conduct of this phase of the study is described. Then the analysis of the interview data using template analysis and a thematic approach is presented. Finally, the findings of this phase of empirical work are considered in the light of the full study.

8.2 Study design and approach to data analysis

The overall purpose of this study is to develop an understanding of students' learning when preparing for the FAE of the ICAI. As stated previously, the FAE learning environment of the ICAI and the resultant learning approaches and learning outcomes of participating students has not been researched before. Additionally, learning experiences of students within professional accounting education more widely, have not been examined in any great depth. This study explores student learning from the perspective of students, providing a useful contribution to the debate on professional accounting education policy and practice changes.

As the objective of the interviews in this phase of the research is to enrich the tapestry of understanding of the student learning process in the FAE context which has emerged from the first two phases of this study, a purposive sample of students was considered to be appropriate. No attempt will be made to generalise from the findings of these interviews. Rather it is hoped that the resultant analysis will illuminate the process of student learning in this unique learning environment. The researcher considered that the variation in students interviewed as part of the preliminary interviews, in terms of gender, location, FAE success and failure and prior educational and training experience, contributed to the richness of the emergent narrative and so it was decided to similarly seek variation in the participants of this phase of the study. In particular, as a major aspect of the interviews was designed to explore the outcomes of the FAE learning process, it was considered that a mix of students who passed and failed was desirable.

In terms of sample size, the researcher decided to conduct 30 interviews. It was felt that this sample size would allow confirmation of issues which had emerged in the research to date but would also provide scope for the emergence of new themes. Furthermore, a sample of 30 would allow sufficient examination of the perspectives of students who failed as well as those who were successful. In terms of seeking participants for the study, the researcher initially used her own contacts with students who had successfully completed the FAE in 2001. This

small group of students¹, whom the researcher had known during their university studies, subsequently introduced the researcher to a number of other successful students with different prior educational backgrounds. Furthermore, through contacts of the researcher's colleagues and friends, access to other successful students working in various parts of the country was negotiated.

Approaching students who had passed FAE 2001 and seeking their help with the research study was relatively straightforward. However, the researcher had a number of concerns regarding negotiating the participation of unsuccessful students, namely, identifying failing students, determining how to approach such students and assessing the likelihood that they would be willing to participate in the study. Ultimately, it emerged that, when the first of these issues was solved, the remaining concerns receded. In terms of identifying failing students a number of strategies were considered. In the first instance, the researcher was aware that a list of students who pass the FAE is published on the day students receive their results by post and, consequently, if details of the full population were available, this list would provide a mechanism to identify students who failed. However, such population data was not accessible at the time the study was designed. Additionally, while the researcher could use the pass list in conjunction with the list of students in the Dublin and Belfast centres from whom quantitative data was gathered in the second phase of the study, no follow up contact had been negotiated with those students when that quantitative data had been acquired. A second route to identifying unsuccessful students presented itself through the interviews conducted with successful students, as many of those students referred to colleagues or friends who had failed. However, the researcher was unwilling to make contact with failing students in this manner as it seemed to be too impersonal and insensitive to their plight. Finally, an appropriate way of identifying, and ultimately contacting, unsuccessful students emerged, when the researcher established that students preparing to repeat the FAE commonly elect not to re-attend the lectures arranged by the ICAI, rather, they attend revision courses offered by a private college in Dublin. When contact was made with this private college, staff there were supportive of the study and were willing to seek

¹ In the end, five of the participants were previously known to the researcher: Emma, Roy, Lisa, Susanna and Ronan.

the assistance of their students. A staff member of the college made contact with a group of students who had already enrolled in one of the revision programmes and sought their permission for the researcher to approach them individually to request their participation in the study. This access route through the private college proved to be an invaluable point of contact, as ultimately nine of the ten unsuccessful students interviewed in this phase of the study were identified via this channel. The tenth unsuccessful student had been contacted through a friend of the researcher.

It is worth noting at the outset of this phase of the study that the researcher was a little anxious about the sensitivity of talking to unsuccessful students, particularly about their perceptions of the outcomes of the FAE and their feelings regarding the implications of their examination failure both personally and professionally. However, the willingness and openness of the students to talk about these issues was astounding, indeed, many of them explicitly stated their gratitude for the opportunity to reflect on, and share, their experiences.

Ultimately, the sample of successful and unsuccessful students interviewed in this phase of the study was varied in terms of gender, study location, employment type, prior educational experience as well as with respect to success. Table 8.1 presents some analysis of the sample and a profile of each of the participants interviewed is provided in Appendix F. Pseudonyms were allocated to each of the students to protect their anonymity and, as these pseudonyms are used throughout the remainder of the analysis, a list of them is provided in Table 8.2.

Table 8.1 Interview participants

<i>Success/Failure FAE 2001</i>		
Passed	20	
Failed	<u>10</u>	30
<i>Gender</i>		
Male	17	
Female	<u>13</u>	30
<i>Training location</i>		
Dublin	17	
Galway	5	
Belfast	5	
Other	<u>3</u>	30
<i>Training firm</i>		
'Big 4'	16	
Non-'Big 4'	<u>14</u>	30
<i>Experience of previous ICAI exams</i>		
Yes	25	
No	<u>5</u>	30
<i>Prior failure of ICAI exams</i>		
Yes	11	
No	14	
N/A	<u>5</u>	30

Table 8.2 List of pseudonyms allocated to participants

<i>Successful students:</i>
Emma, Rachel, Laura, Roy, Kara, Lisa, Darren, Colin, Mark, Rob, Matt, James, Simon, Susanna, Ronan, Eve, Shay, Eamonn, Gary, Joanne
<i>Unsuccessful students:</i>
Fergal, Katie, Pat, Rosie, Zoe, Maura, Kevin, Steve, Dan, Julie

The interviews with participants took place between the middle of January and the middle of April 2002 and each interview lasted approximately 35-40 minutes. The location of the interviews varied. The majority of the interviews took place at the

participants' workplaces, as arranged by the participants with their various employers. Many of the interviews with the students who had been sourced through the private college took place at the private college. A small number of interviews took place in other locations (such as a restaurant and the researcher's workplace). While meeting participants in public places was not ideal due to noise and other distractions, the researcher was anxious, first and foremost, that participants were comfortable with the arrangements for the meetings and felt secure, relaxed and open to sharing their experiences. Of the four interviews that took place in public venues, the surroundings proved to be relatively quiet and did not infringe on the interaction of the researcher and the participants or the ability to record the interviews.

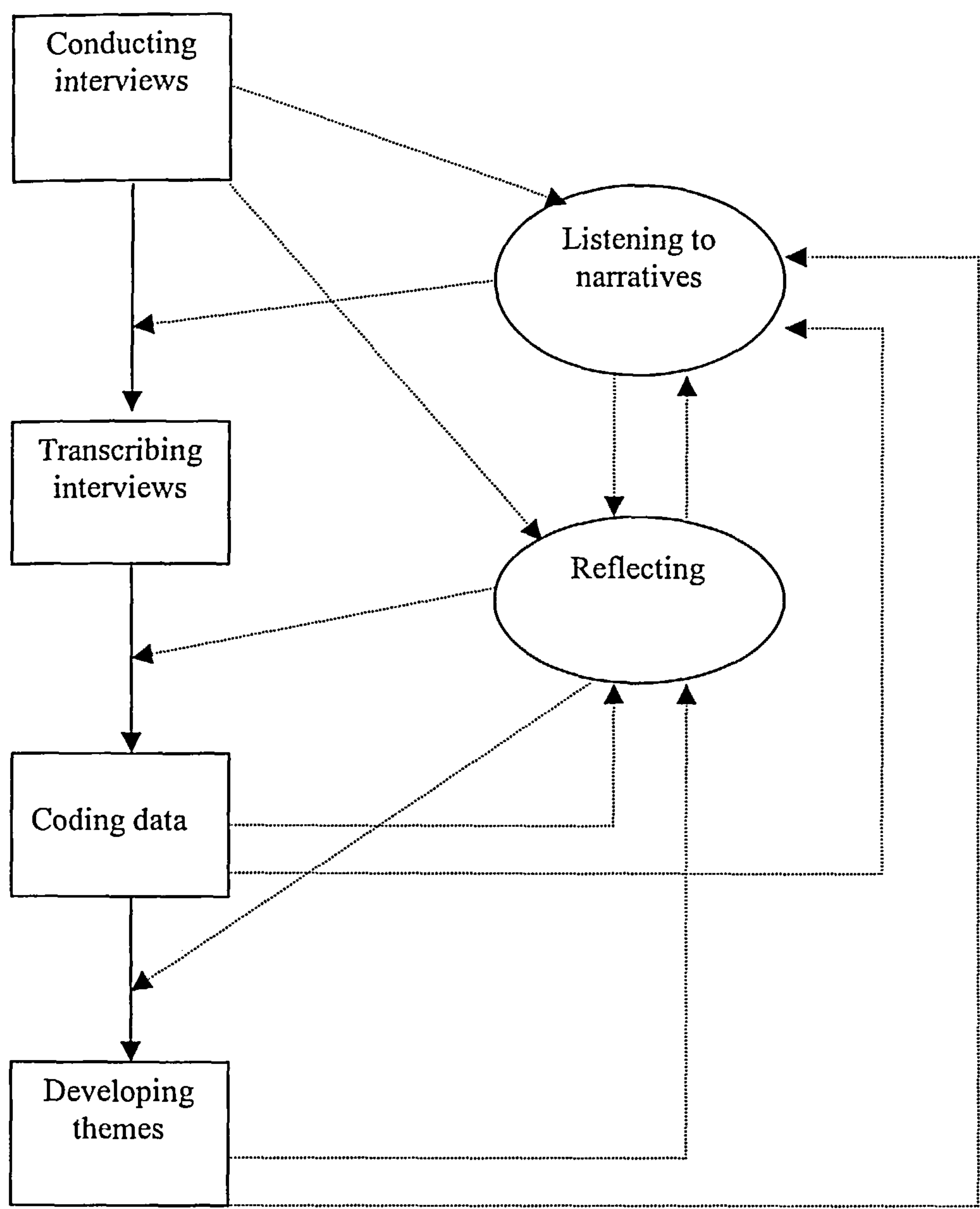
In terms of the form of the interviews, as with the preliminary interviews they were informal and generally naturalistic in orientation. However, the interviews in this phase were a little more structured than those in the earlier part of the study. In the preliminary interviews, the primary objective was to explore the whole remit of the FAE learning process from the perspectives of the students in order to enhance the researcher's understanding of the field. In this phase of the study, the objectives of the interviews specifically related to an exploration of learning approaches and learning outcomes. The questions posed in the interviews emerged primarily from the analysis of data gathered in the earlier part of the study. While the territory traversed in the interviews was basically similar with students who were successful and with those who were not, there was some variation in the emphasis placed on certain issues and the way certain sensitive topics were approached. The researcher was particularly conscious of allowing students who failed to feel comfortable with discussions concerning their perceptions of the outcomes of the FAE process. It must be said that, while interview guides were used with all participants (see Appendix G), the naturalistic orientation of the interviews did mean that at times questions were asked in slightly different ways and additional issues raised by students were pursued.

All interviews, with the permission of participants, were taped. The researcher had found from the preliminary interviews that taping provided an excellent means of accurately recording the interview data and it facilitated the researcher repeatedly

revisiting the actual narrative of the participants. In addition to taping the interviews, the researcher also recorded some brief notes of what she perceived were important verbal and non-verbal communications during the interviews which could then be reviewed in conjunction with the tapes. All the interview tapes were listened to repeatedly on completion and were then transcribed, as is illustrated in Figure 8.1.

Ultimately, the approach to data analysis followed in this phase of the study mirrored that used with the data from the preliminary interviews. The justification for this approach in the light of the objectives and orientation of this study was provided in Chapter 6 (see Section 6.2.3), thus, a basic outline of the specific analytical techniques is presented in this section simply for review purposes. Students' narratives were analysed using the technique of template analysis. This approach was considered suitable in this situation for a number of reasons. Firstly, it had proved to be useful in the analysis of the data from the preliminary interviews. Secondly, it is an analytical approach which is fluid as it permits some consideration of themes in advance of the coding process, but yet it supports an openness in the analytical procedure to allow new themes to emerge. This fluidity and freedom was particularly appropriate in this context as some prior consideration of themes has naturally evolved from the completion of the preliminary interviews and from conducting the interviews themselves. In addition, the exploration of learning outcomes in more depth than previously occurred merited the openness of the approach to allow new issues to emerge. In Figure 8.1, which shows the phases of the data analysis process, efforts have been made to reflect diagrammatically the fluency and iterative nature of the process and the centrality of the activities of listening and reflection.

Figure 8.1 Phases of data analysis

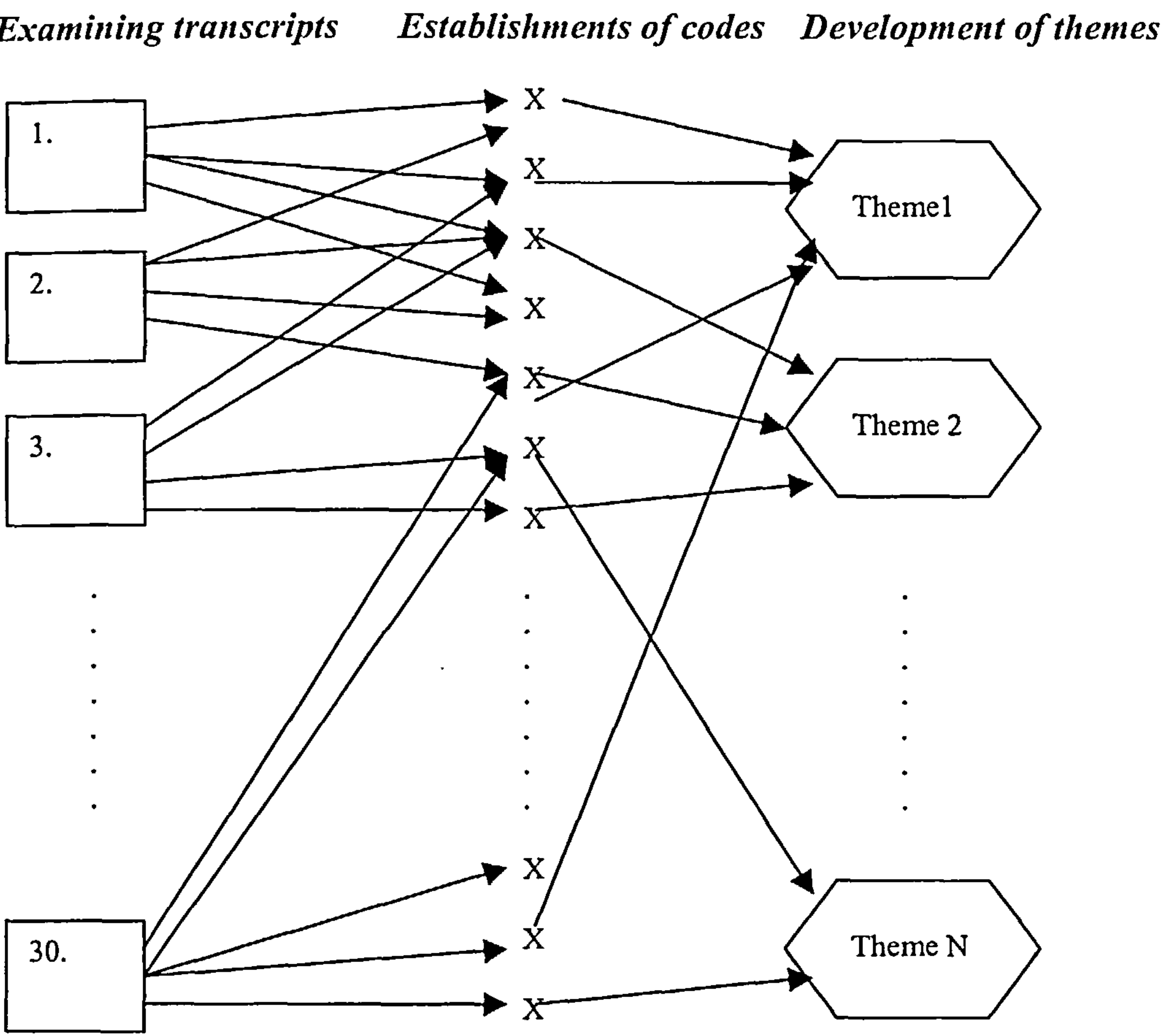


After transcription of the interviews the data relating to the successful students was coded first. Each interview transcript was read repeatedly and carefully and each issue raised was coded in the margin of the transcript. After completing the coding of a transcript a list of the emerging codes was prepared. As the researcher progressed from one interview transcript to the next care was taken to ensure consistency in the coding of issues. In addition, the list of emerging codes was

elaborated and extended after each interview transcript was coded. After completing the initial coding of the interview data from the successful students, the coding of the unsuccessful students ensued. It should be emphasised that the reason for separating the coding of the successful and unsuccessful students was simply to ensure the consistent coding of similar issues. As the outcome of the FAE process for these two groups was different in terms of examination success and failure, and as outcomes formed a major focus of the interviews in this phase of the study, it was considered that there was likely to be more overlap between participants in each group concerning perceptions of outcomes, than there would be across the two groups taken as a whole. Furthermore, reflections of the researcher having conducted the interviews confirmed the emergence of differing perspectives. That said, the researcher was very conscious to recognise that the narratives of the two groups could overlap with respect to many issues and could be analysed collectively, e.g. motives and study activities. On completion of the initial coding process of the data from both groups, the researcher reviewed the coding for consistency and appropriateness and some refinements were made. In addition, care was taken to ensure that, when issues emerged that reiterated those which arose in the preliminary interviews, similar codes were assigned to the data. The matrix of codes developed in this phase of the study and the association of those codes with students' narratives is presented in Appendix H.

As highlighted in Figure 8.2, the next stage in the data analysis process was the relating of codes to broader themes. With regard to the area of learning approaches, the identification of broader themes was conducted in the light of the analysis and findings of the preliminary interviews. However, the preliminary interviews had not explored the area of learning outcome in any depth, thus the development of themes to facilitate the analysis and communication of students' narratives in this area was novel to this phase of the study.

Figure 8.2 Development of themes



The remainder of the chapter presents the analysis of the approaches to learning of the FAE 2001 students. Students' intentions, in terms of their motivation and seeking understanding in their study, are explored, as are their descriptions of their detailed study activities. Chapters 9 and 10 then examine students' perceptions of the outcomes of the FAE learning process and Chapter 11 draws together the findings from the different phases of empirical work.

8.3 Approaches to learning

The narratives of the 30 students interviewed in this part of the study provide an opportunity to enhance the knowledge gained through the preliminary interviews and the quantitative analysis concerning the learning approaches of students in the

F AE context. In particular, these interviews allow further exploration of the qualitative aspects of student learning for the FAE in terms of the elaboration and refinement of the themes which emerged in the preliminary interviews. As the coding and themes developed in the analysis of the preliminary interviews were ascribed where appropriate to students' narratives in this phase of the study, the structure and presentation of the findings of this phase will similarly follow the approach used with the preliminary interviews. Thus, the analysis focuses, firstly, on students' intentions, in terms of their motivations for studying for the FAE and their efforts to seek understanding, and secondly, on their study activities.

8.3.1 Intention - Motivations for studying for the FAE

From the analysis of the preliminary interviews it was evident that FAE students' motivation in preparing for the FAE is framed by the importance they attach to passing the examination. The significance of passing the FAE manifested itself in slightly different ways with the different students. For some students the status of the FAE and the subsequent qualification as a Chartered Accountant was the key driver of their study efforts. For others the career opportunities and financial benefits associated with qualification provided the motivation. Some students simply desired to cease sitting examinations, while for others fear of failure fuelled their motivation.

All of these motivations re-emerge with the students interviewed in this phase of the study and, in particular, the desire to pass the final hurdle that the FAE represents on the road to qualification is emphasised. Many of the successful students explicitly state that their desire to obtain the qualification of Chartered Accountant provided them with significant levels of motivation as they prepared for the FAE (Emma, Rachel, Kara, Lisa, Colin, James, Simon, Gary). Indeed, passing the FAE was perceived as the end point of a long journey. As highlighted in the analysis of the preliminary interviews, all the FAE students have been involved in higher and/or professional education for approximately five/six years. Reaching the end of the qualification process is something that they have aspired to for many years and they have expended considerable time and energy to date to get to the point of taking the FAE. Hence, given their extensive efforts and

sacrifices, it is perhaps not surprising that a desire to reach their destination, so to speak, provides motivation to the FAE students as the following extracts demonstrate:

It's sort of like the end of a process or something. [Lisa]

... it has been a bit of a long road. [James]

And for what I worked for so long, it (FAE) is sort of the last piece of the jigsaw. [Gary]

(FAE is) the culmination of all the efforts from beforehand. [Simon]

While one might expect that the desire to complete the process of qualifying as a Chartered Accountant would provide motivation for students, the level of motivation provided by fear of failure among these students, who at this stage have considerable experience of completing university and professional examinations, might be unexpected. However, it emerged from the quantitative analysis that fear of failure had much resonance with FAE students and it emerged strongly again in the interviews with the FAE 2001 students. It is interesting that motivation provided by fear of failure is more commonly expressed in these interviews than in the preliminary interviews and that the students who were successful at FAE 2001 tend to stress the motivation provided by their desire to avoid examination failure more than those who actually failed. However, the latter may not be that surprising given that it may be very difficult for any student to admit to himself or herself or to anyone else that they were motivated to study to avoid failure, when ultimately that was the outcome.

Among the successful students it appears that fear of failure is prompted by different factors and circumstances for different students. For both Rachel and Laura their fear of failure emerges from their experience of failing previous professional examinations. Both acknowledge that these prior experiences of failure have affected their confidence:

You lose confidence when you fail, especially after, you know, like, I did well in college and then coming in (to the firm) and failing is a huge shock. [Rachel]

..... failing previously, it was such a kick in the teeth and I just, I don't know, I thought if I didn't get them this time that I just wouldn't be able to cope with another year of it. [Laura]

Interestingly, as will be illustrated in Chapter 10, Katie, who like Laura and Rachel had failed previous professional examinations but who was unsuccessful at FAE 2001, reflected that during her preparation for the FAE she similarly thought that failing would be "the worst thing in the world". However, she has found that when this fear became a reality she just coped with it. Nevertheless, it seems that their experiences of failing previous professional examinations and the implications of repeating those experiences were very much alive for both Rachel and Laura as they approached the FAE. Both students indicate that a principal consequence of failing is the emotional impact, which results in a depletion of confidence. Furthermore, Rachel indicates that for her failure meant a reduction in her sense of professional standing. Both students did not want to experience failure in professional examinations again. Indeed, they convey the sense that fear of failure was all-encompassing during their preparation for the FAE and, as will be explored later in this chapter, it permeated their study activities and their approach to the examinations.

Other nuances of the motivation spurred by fear of failure are perhaps less personally embedded than those expressed by Rachel and Laura. Ronan simply wants to avoid failure because he has successfully done so with all examinations previously. He does not appear to have been seriously worried about failure, rather, keeping a clean examination record provided him with additional motivation which was otherwise very much focussed on career progression. Both Kara and Gary were also concerned about the implications or consequences of FAE failure for their future career opportunities. Kara feared that failure would mean she wouldn't retain her employment with her training firm, whereas Gary was concerned it would impede his progression in the firm. Having to repeat the FAE the following year is generally perceived to infringe on career progression, as Gary contends: "It's no good for your whole career in a firm when you are held back for another year".

The two students who passed FAE in 2001 having failed it the previous year do not ascribe to fear of failure as providing them with motivation for their second attempt at the FAE in 2001. Rather they perceive that they were simply more determined than students sitting the examinations for the first time. As will be illustrated more fully in Chapter 9, Susanna was devastated by her failure of the FAE in 2000 and was highly motivated to ensure she qualified in 2001. The desire to be respected in the workplace was her primary motivation as she prepared for her second attempt at the FAE. Eamonn, who similarly was successful at FAE 2001 having experienced failure in 2000, is planning to change his career. He does not want to stay in accounting and has applied to go back to university to gain new qualifications in the medical field. While he has known for a number of years that he would leave the field of accounting, he was still motivated to pass the FAE and to qualify as a Chartered Accountant. He wanted to leave accounting having achieved what he originally set out to do, as he explains:

Well for me it means I wasn't going to stop until I got them, even if I went down last year, I would have kept going until I got them. I mean, it is 6 or 7 years of your life and I wasn't going to just leave it and be three quarters qualified.[Eamonn]

On the surface, the principal motivations described by the successful students arising from a desire to pass an examination in order to complete the qualification process or to simply avoid the consequences of failure, would appear to be an extrinsic form of motivation. However, for many of these FAE students it forms a complex form of intrinsic motivation. The desire to pass the FAE becomes a very personal goal and it will be seen that many of the students are very deliberate and thoughtful about their preparation and about how they study in advance of the examination. Moreover, as will be delineated later in the chapter, these students partake in learning activities that are much more commonly aligned to intrinsic motivation than extrinsic motivation as reported in studies carried out in the higher education environment (e.g. Marton and Saljo, 1976a, 1976b; Entwistle and Entwistle, 1991; Lucas, 2000), in terms of their emphasis on seeking understanding and their goals of integrating knowledge and applying knowledge in novel situations. As previously mentioned, the forms of motivation expressed by the students in this study are not surprising to the researcher. Qualification is highly important to these students and it is central to their careers and, to some

extent, to their personal lives. Thus being driven by the desire to successfully complete the qualification process is in many respects to be expected. As will be illuminated in the exploration of the meaning of examination success in the following chapter, passing the FAE is seen by many as conveying status in the workplace, it provides a career passport and the students contend that it earns them respect in professional settings. Thus a strategic view of the FAE may be interpreted as being in keeping with their perceptions of the environment in which they work and study.

At this point, it is illuminating to explore the reflections of the unsuccessful students regarding their motivations when they were preparing for the FAE. Many of the unsuccessful students are more expansive in their descriptions of their motivations, maybe because they must rediscover or reinvigorate those motivations as they prepare for another attempt at the FAE in 2002. For some of the unsuccessful students, like many who were successful, their motivation in studying for the FAE was simply to pass the hurdle which the examinations represent:

(My objective was) to get it over and done with and get the exams out of the way. [Maura]

I just really wanted to pass, I just thought that this was the final hurdle and I just had to get it. [Katie]

Obviously just to get the FAE is the main thing. [Kevin]

Pat similarly just wants to successfully complete the examinations and he is explicitly very pragmatic in his approach to the examinations. He acknowledges that he is not particularly concerned about what he learns during the FAE process or how it may contribute to his ability to be a competent professional, he just wants to get the examinations behind him:

It's not something that you are saying at the back of your head, 'this is going to make me a better accountant'. Because it's rare like, when you are in the office or working as a financial accountant... fair enough you need to know them (regulations) but not in the detail that you learn them for the exams. Trying to relate it all together, it probably doesn't seem relevant in some circumstances, but like everyone I know, my friends who were sitting them, were like 'oh get these out of the way'. [Pat]

For Zoe and Steve the incentive in preparing for the FAE was to acquire the qualification. Neither of them had pursued a higher education qualification before commencing professional accounting education and they recognise that completing the professional qualification process is the only way they will get reward and recognition for the years invested in studying for previous professional examinations, as Zoe reflects:

Well it was just that I was thinking of the years I have put in already behind it. I suppose it's the thought of passing them really. It is the difference between.... I think when you do the commencement course, you have nothing until you actually pass the finals. Whereas if you go on and do the degree in accountancy first, at least you have that qualification behind you. Like you have nothing really to show for what you have done until you come to your finals and that. Like when you get to this stage you really just want to pass them... and then the opportunities you have after it make it worthwhile, I suppose.[Zoe]

There is a certain desperation about Zoe's need for a reward for her past efforts and, while she acknowledges that the qualification may provide her with good opportunities in the future, this acknowledgement is half-hearted. Zoe has struggled with previous professional examinations and she has also encountered some employment uncertainties. It is evident that her desire to pass the FAE emerges from her need for recognition and justification for the years already spent aiming to qualify as a professional accountant.

Steve, like Zoe, is conscious that he has nothing to show for his professional study to date and he contends, "you are in no man's land part-qualified". He recognises that his career opportunities are limited until he qualifies. Further, he considers that, from a financial perspective, employers will penalise him for being only part-qualified, even though he has considerable work experience. Steve, like Zoe, has had some difficulty passing previous professional examinations, indeed 2001 marked his third attempt at the FAE. However, despite being "used to failing", Steve indicates that he remains motivated to study for the FAE as he wants recognition for the time he has invested in the process to date:

Well the fact that I have spent so long at it, I just don't want to give up now, you know. I could have given up in the last few years and well I have put so much time into it in one way and in others I haven't put enough time into it to pass it. So I am saying I have

come so far why give up when the finishing line is in sight? That's my biggest motivation. [Steve]

A number of the failing students expressed motivations regarding the FAE which relate to career progression, as Rosie comments "it's like a stepping stone to a better career". Also, for Julie and Fergal, completing their examinations within the period of their training contracts was part of their career plans:

I think the key motive was to pass my exams and to finish my contract having all my exams completed. My contract was up in December, I knew my results were coming out in September² and I wanted to co-ordinate it all, so that I had my exams and I was qualified and finished and then could go straight into the industry. [Fergal]

Dan's primary motive, like so many of the students, was simply to pass the FAE. However, he acknowledges that a number of factors were associated with that desire to pass. In the same way that Rosie, Julie and Fergal associated passing the FAE with career plans, Dan reflects that he was motivated to study for the FAE by the career and financial benefits associated with success. Secondly, he wanted to pass so that he could have pride in himself in the workplace. In expressing this motivation which is very much tied to self-perception and a consciousness of how others will perceive him, Dan's narrative is unique among the unsuccessful students. Noticeably, he is also the only one of the unsuccessful students who indicates, to any extent, that a fear of failure influenced his preparation, as he comments when reflecting on his motivations:

The biggest thing, and this is first of all, would be passing.... But the reasons for passing were different, the obvious one is monetary, the money that you are going to get from it but the one that is least obvious to people outside who don't work for a firm is pride. The pride of actually being in an office and especially one of the 'Big 4', and kind of going 'look, I got them no problem' and then just moving forward. But you don't have that pressure when you are doing them on your own in college ... But then when you are in here it is a big difference, everyone is looking around waiting for results and they are posted up all around the firm so it is a big thing because everyone knows who did get them and who didn't get them. So at the outset it was the two of those things. [Dan]

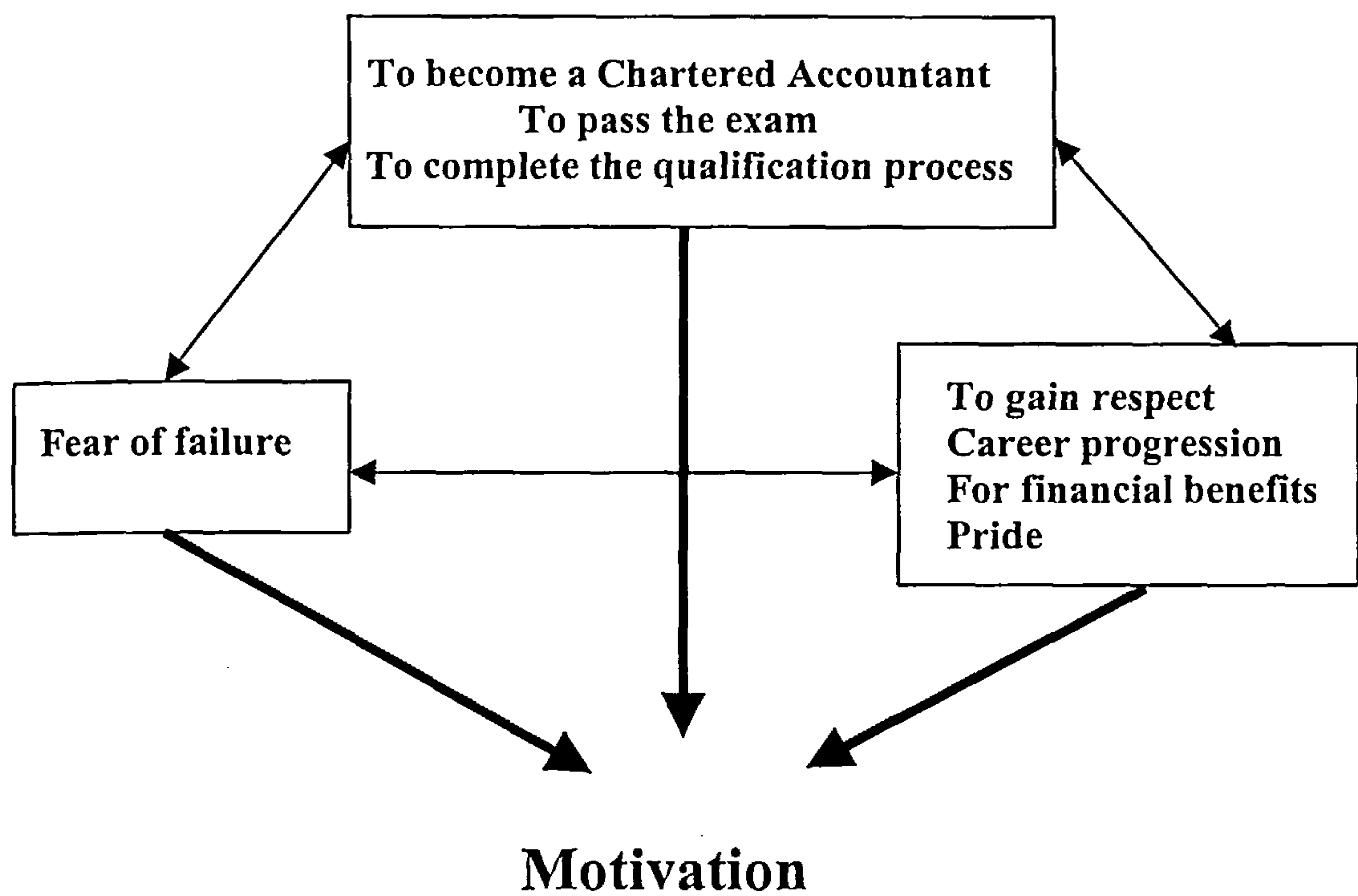
² The results were in fact due out in November; the examinations were completed in the first week of September.

Dan's association of the outcome of the FAE, and hence his motivation, with his perception of himself and his sense of well-being resonates with the reflections of Rachel and Laura who had experienced failure in prior professional examinations and were aware of the personal and professional consequences. As will be delineated in Chapter 10, of all the students interviewed who were unsuccessful at FAE in 2001, Dan is perhaps the most devastated by his unsuccessful outcome. In the light of the importance with which he associates success with a personal sense of standing in the workplace, as illustrated above, his reactions are perhaps not surprising.

In summary, the motivations for studying for the FAE described by both the successful and unsuccessful students are, on the surface at least, highly extrinsic in nature. A desire to pass the examinations in order to complete the qualification process and to obtain the career-associated benefits of being a Chartered Accountant dominates students' narratives. Fear of failure and a desire to avoid the consequences of failure, both personal and professional, also emanate strongly from students' reflections regarding motivation, though they feature far less among the unsuccessful students. Figure 8.3 strives to diagrammatically display the complexity of these motivations. Fear of failure and career and workplace-related factors affect motivation but they are inter-related and also are closely aligned to the desire to pass the FAE. All of the arrows in Figure 8.3 are not rigorous representations of causality, rather they attempt to reflect the complexity and inter-relationships of the issues raised by the students.

The students' perceptions of the professional and personal consequences of the outcomes of the FAE process are considered in the following chapters, as are the motivations of the unsuccessful students as they prepare for a repeat sitting of the examinations. At this point the intentions of the students in terms of the extent to which they seek understanding of FAE material are considered.

Figure 8.3 Motivations to study and prepare for the FAE



8.3.2 Intention - Seeking meaning in FAE study

It was evident in the preliminary interviews that students preparing for the FAE sought meaning in their study to differing degrees and for different reasons. Some students (Liam and Lucy) claimed to seek understanding of material, but they described very passive efforts to develop meaning and were unenthused by their study. Others students (Tom, Rory, Ben and Anna) actively sought to understand the material relevant to the FAE and they engaged with their study activities, but their reasons for seeking meaning tended to be dominated by the fact that they felt that understanding was required by the examinations. Thus, the search for understanding was prompted by an external factor rather than necessarily emerging from any internal need to make sense of material in the learning situation. In comparison, understanding formed the core of Jack's learning conception and fuelled his approach to the FAE. The internalisation of learning was something that made intrinsic sense to him and he felt it was appropriate for the FAE and the learning context.

In the same way, in the final empirical phase of this research project there is considerable variation in the intentions of students to seek meaning in their study as they prepared for the FAE. While there appears to be a general consensus that understanding material is desirable for the FAE and that rote learning is inappropriate, there is variation in the emphasis that is placed on seeking meaning and the efforts made to achieve the desired understanding. Furthermore, there appears to be some variation between the expressions of successful and unsuccessful students. Thus, the intentions of the successful students to seek understanding will be firstly explored and then the intentions of the unsuccessful students will be examined.

Among the successful students the search for understanding is in many instances intrinsically linked to their perceptions of the requirements of the FAE. As indicated in the previous sub-section, FAE students are extremely focused on the examinations during their study and preparation period, as success or failure carries related positive or negative consequences. Thus, for many students operating with the strategic motive of desiring to pass the FAE, adopting an approach to learning predicated on developing understanding is the obvious route to follow if they perceive that such understanding is required by the examination. Shay, Ronan, Gary, Emma, Rachel, Lisa, and Darren explicitly state that they sought to understand the material they covered in preparing for the FAE, as they perceived that the examination required such an approach. Indeed, Emma laughs at the prospect of approaching the FAE with any intention other than to understand the material. She feels that, while the examinations are taken in an open-book environment, one cannot expect to interpret material for the first time during the examinations. She approached her preparation by seeking meaning in her study so that she could understand the implications of problems presented in the examinations. Indeed, the notion that the understanding gained during FAE preparation will be operationalised through the application of knowledge in the examinations is commonly expressed. Gary acknowledges that, during his preparation for the examinations, he strived to understand every piece of material he covered, as he felt that the FAE was not the sort of examination for which you could simply memorise information. He felt that the FAE demanded the understanding of knowledge so that it could be applied in new scenarios and,

reminiscent of the expressions of Tom in the preliminary phase of interviews, he is concerned with preparing to present the sort of answers in the FAE that he perceives are desired by the examiners:

I think it is really assumed that you have the information, but it is to be able to spot what they are looking for and apply the information you have and give the answer they want. [Gary]

Thus, while Gary actively engages with his study, his intentions regarding seeking meaning in his study stem from his examination focus. There is little sense that he internalises the search for meaning, rather he is very pragmatic. Passing the FAE is paramount, so he embraces study activities and tasks which he feels are best aligned to the task requirements. Gary's pragmatism and examination focus are also seen in his approach to dealing with material he has difficulty with. He reflects that when he came across an issue he couldn't fully understand he would set it aside and return to it at a later stage. If on his second effort he was still having difficulty he contends that he would typically contact his friends to seek their help. However, he also commonly made a judgement call in those instances regarding the likelihood of the difficult issue coming up in the examinations. If he considered that there was little probability of the issue featuring in the examinations he "might not have drilled down to the same extent". Thus, it is clear that seeking meaning in itself was not the driver of Gary's study activities, rather being appropriately prepared for the examination was sufficient. Indeed, Gary's intentions and motivations reflect those of other students, who typically describe elements of the tapestry that Gary's narrative has woven.

While Gary may have been described as being pragmatic in his intentions regarding the FAE, Roy is perhaps the most pragmatic of all of the students. He believes that students need only be concerned with convincing the examiner that they understand the issues addressed in the examination. Actually achieving understanding is not that important in his view, he is more concerned about creating the right impression:

Like, in all the answers you sort of have to give the impression that you do understand what you are talking about, to give the impression more so than actually knowing (laughing). [Roy]

While Shay does not display the same pragmatism as Roy or Gary, he reflects that he adjusted his study intentions and habits to be best prepared for the FAE, as he is adamant that the FAE is quite different to examinations he has faced previously. He explains that he feels that the FAE requires a "broad understanding of everything" as opposed to detail oriented knowledge. When he was at college Shay typically prepared for examinations by focusing in detail on a small number of topics on a syllabus. However, he considers that such an approach would be inappropriate for the FAE and so he attempted to achieve the broad-based knowledge he perceived as being necessary.

Both Lisa and Darren have a slightly more holistic sense of how understanding is in keeping with FAE requirements. Lisa, like Shay, considers broad knowledge preferable to detailed knowledge, but she also acknowledges a role for common sense and an ability to think for oneself. However, while expressing a more evolved sense of the nature of understanding compared to many of the other students, the need to focus on FAE requirements still permeates her reflections:

You have to understand it... you can't learn things by rote, you have to understand what you are doing and think, and you have to look at things logically. You don't even, I found, need a lot of technical detail. Like obviously there are all the FRSs and stuff like and all the little bits in them and stuff, but once you kind of knew the general provisions of say fixed assets or creditors or whatever you were doing, it was pure application, 'right now you know it, in this specific situation what do you do?' It was pure application of knowledge... it was pure common sense really, of just applying what you know to this and you have to twist it slightly and make it fit.[Lisa]

Darren feels that if one doesn't have understanding of the syllabus material it would be impossible to cope with the FAE. He also considers that broader thinking across disciplines is required in order to more completely address any issue raised in the examinations. He contends that this type of "lateral thinking" is something that he has developed from the workplace and so he sees an interaction between work and study which many students do not encounter, or at least, do not acknowledge.

Ronan is a very focused student and he explains that he made every effort to understand all the FAE material because he felt that not doing so heightened the risk of failure. However, unlike many of the other students, he also gives some indication that he felt that some of his efforts might result in his benefiting in the long run, as he comments on his intentions when preparing for the FAE:

It certainly wasn't to do enough just to get through, because I think that that can leave yourself open to.., you can miscalculate and it all backfires. I suppose I look at the 'places'³ as being very unattainable, but I looked at it in terms of understanding the stuff that I was trying to do and trying to take on as much myself as possible, but being realistic in that you can't take it all on board. But there was a huge element of trying to understand the stuff I was doing and to learn that as well. [Ronan]

Thus, Ronan indicates that he saw opportunities for some personal development in his FAE study, but the determination to achieve this personal development is not as strong as was expressed by Rory in the preliminary interviews.

Joanne similarly seeks understanding in her FAE study, but she expresses a much more personal sense of seeking meaning. She contends that the FAE preparation is about constantly re-evaluating one's understanding, questioning things and reaching a personal understanding:

I suppose when I see something, particularly in Financial (Accounting and Reporting), that is done a certain way, you try to figure out why it is that way and you come to your own conclusion. But then you could go on to a different question and they might have done it a different way and you end up thinking 'ok, no, my original conclusion was wrong, this is how you do it' and you end up teaching yourself. [Joanne]

Joanne's efforts to seek a personal understanding distinguishes her intentions from those of the other students. There is a sense that Joanne internalised her learning for the FAE, not solely because she perceived the task required it, but also because she needed to personally achieve a sense of meaning in the material she addressed. In some respects, it seems like the FAE provided Joanne with a

³ The 'places' refers to the list of the ten students who achieved the best results at the FAE in any year. A student who achieves such a result is said colloquially to be 'placed', e.g. 1st place, 2nd place, etc.

challenge which she would meet independently of others and thus her reflections echo those of Jack encountered in the preliminary interviews.

Seeking understanding in their study was important for all of the successful students who reflected on the issue. Their reasons for this intention primarily centred on their perceptions of the task requirements, with few expressing any personal or internally-derived motivations. That said, despite the origin of the motivation it will be evidenced later in the chapter that the successful students generally engaged in active deep learning activities in keeping with a search for meaning. Even those successful students who didn't necessarily reflect on their intentions regarding seeking understanding, describe conscientious, involved study activities.

It is interesting now to explore the intentions of the unsuccessful students with regard to seeking understanding of FAE material. It must be reiterated that, to some extent, a certain reticence or lack of animation could be expected of students reflecting on a process which they have failed to complete successfully. Thus a certain amount of variation from the reflections and narrative of the successful students is not surprising. Nevertheless, examining the substance of their descriptions is worthwhile.

In many respects there is a similarity in the expressions of the unsuccessful students compared to the successful students, in that many of them express the need to gain understanding of material during FAE study. However, where a marked difference arises is that the failing students do not generally ascribe the source of their intention as deriving from their perceptions of the requirements of the FAE. For example, while Maura contends "you have to understand it because it is no good if you don't understand it", she doesn't elaborate on the reasons for her assertions despite the probing of the researcher.

A number of the unsuccessful students reflect that they had some difficulty seeking meaning in all the FAE material. While Julie contends that she couldn't go into an examination, particularly the FAE, without understanding the material, she seems to have grappled with gaining the depth of understanding she desired and at

the same time covering the breath of the syllabus. She concludes that there were areas of the course she didn't cover properly, which she feels now that she should have done. Katie similarly had difficulty attaining the balance between gaining depth of understanding and covering the breadth of the syllabus and, as is evidenced in the following excerpt, she never really got to grips with addressing this dilemma:

I think a lot of the stuff was not new. Like nothing or very little was brand new, like you have come across it somewhere either in college or Prof 3. I suppose, yeah, I would be guilty of saying 'oh yeah I will leave it there and then I will get back to it' as opposed to kind of getting stuck into it. So then I suppose I would maybe forget to come back to it and that is the down side to that. There would be part of me would say 'no don't move on until you understand it'. [Katie]

Just in the way Katie admits that she might leave aside something she doesn't understand and fail to return to it, Kevin also describes how he would leave aside difficult material in order to move on and deal with other material on the syllabus as he didn't want to "waste time" on any one topic. However, again like Katie, getting the balance between depth and coverage seems to have eluded him in his preparation as he also comments that he spent a considerable amount of time devoting his efforts to a specific topic on the syllabus at the expense of covering a whole range of other topics.

Zoe reflects that she generally tries to understand all the material on a syllabus because if she leaves something without having acquired full meaning of it she constantly dreads that it will appear on the examination paper. However, she considers, that during FAE preparation, "there were things that you came across and you could take ages at it and it wouldn't make sense no matter how much time you spend at it". Thus, like a number of the other unsuccessful students, Zoe wanted to understand everything and tried to deal with the whole syllabus but never reached the comfort zone with regard to her preparation. Interestingly, none of the successful students described the dissonance in their intention to seek meaning in their study and covering the breadth of the FAE syllabus which Julie, Katie, Kevin and Zoe describe.

Steve is the one student who explicitly reports that he didn't try to seek understanding in his first couple of attempts at the FAE:

The first few times I would read from pages 1 to 1001 and not exactly understand what I had read, which with the FAEs is not good because you are better off to understand what is there rather than just learn it off like a parrot. [Steve]

As mentioned before, 2001 marked Steve's third attempt at the FAE. He indicates that he has learnt from his experiences in previous years and that he now intends to focus on understanding the material and being able to apply it in the examinations. However, as will be elaborated on later, Steve's intentions seem to lack conviction, as he states himself, he has got "used to failing".

Dan is the only unsuccessful student who specifically associates his search for understanding during FAE study to the demands of the examinations:

Understanding, this year for FAE, was probably the key for me. I think for an awful lot of the people I talked to, as well, it was the main thing. Not necessarily just to know everything backwards but to understand it, to read it and make sure that you do understand it because that is the whole thing about the case studies. You have to be able to understand what the case studies are about, rather than rushing in and knowing off the top of your head points 1- 10 which is exactly what you do in Prof 3. But you need to be able to get your brain around to thinking in FAE and you need to know it. [Dan]

While reading material to ensure understanding is not the most active learning activity, Dan indicates that, like so many of the students who were successful, he considered that the FAE required the application of knowledge and thus good understanding of material was necessary. As alluded to already, and as will be explored more fully in Chapter 10, Dan was devastated by his failure in the FAE and he appears to be baffled regarding the reasons for his failure. He considers that he prepared for the FAE thoroughly and in a manner consistent with that of his friends who were all successful, yet his examination outcome was unsatisfactory. In many respects his bafflement is to some extent understandable when comparing his intentions to those of other students. He was strategic in his study efforts like so many of the successful students, and had a clear sense of what he was trying to achieve, unlike some of the other students who were

unsuccessful. As will be evidenced in Chapter 10, many of the failing students expected or at least could rationalise their failure of FAE, but Dan cannot rationalise his outcome.

Table 8.3 Seeking meaning in FAE study

- ⇒ Seek meaning because it is perceived that the FAE requires
- Different perspectives on how to meet this requirement:
- * Develop broad understanding
 - * Use common sense
 - * Develop ability to think for oneself
 - * Develop interactions between study and work experiences
 - * Balance breadth of syllabus against understanding
- ⇒ Seek meaning for more personal reasons
- > Will derive long-term benefits from the understanding achieved
 - > Allows one to re-evaluate one's current understanding
 - > It is in keeping with one's conception of learning
 - > It provides a challenge
- ⇒ Don't necessarily develop understanding but develop ability to create impression of having the required understanding in order to meet examination requirements
- ⇒ No intention to seek meaning, rather, focus on rote-learning

In summary, as in the preliminary interviews, there is considerable variation among the intentions of the students to seek understanding in their study for the FAE as outlined in Table 8.3 above. For some students seeking meaning emerges from an internal or personal need or intention. While other students do not describe intrinsic interest in their studies or internal motivation to understanding all the material they come across, they determine that the FAE requires good understanding of material and so they wholeheartedly embrace the intention of seeking meaning. Such clear expressions of study approaches predicated on seeking understanding as a result of evaluating the requirements of the FAE emerged more commonly with students who were ultimately successful. While many of the unsuccessful students express the intention to seek understanding,

they appear to have struggled more to actually achieve the desired understanding and at the same time cover the breadth of the syllabus. In many respects the intentions of the unsuccessful students seem to be framed to a lesser extent by their perceptions of the requirements of the FAE.

In the cases of both groups of students it is necessary now to explore their study activities as they prepared for the FAE, as these are inextricably linked to, and illuminate, their motivations and their intentions to seek understanding.

8.3.3 *Study activities*

The data gathered from the thirty students concerning their study activities as they prepared for the FAE are explored using the three principal themes developed in analysing the preliminary interviews, namely, 'Time', 'Syllabus' and 'Organisation'. In analysing the current interviews the use of these themes was not assumed to be appropriate, rather it emerged during the analysis process that many of the issues, sub-themes and hence the three main themes from the preliminary interviews were re-occurring in these new interviews. However, throughout the analysis of the interview data from the FAE 2001 students, the researcher was mindful not to allow the existing themes to limit the analysis and she remained open to expose and explore new issues or variation regarding previously identified issues.

'Time' is a central theme in the analysis of the interview data and, as in the preliminary interviews, it emerges in different guises. In the first instance, the clear demarcation of FAE preparation between the *pre-study leave* period and *study leave* itself is strongly reiterated by the students. Indeed, the consideration of other aspects of preparation and study activities will be framed by delineating these two time periods. The 'time' theme also embraces the issues of the length of study leave, study hours, time management and efficiency during study leave and time management in the examinations themselves. All of these issues will be explored within the two principal time periods identified, in addition to the examination of students' detailed study activities. In each instance the analysis commences with the explication of the perspectives of the successful students and it continues with the exploration of the reflections of the unsuccessful students.

Pre-study leave

There is consensus among the successful students that little personal study occurs during the pre-study leave period. This period is one where the students are working full-time and their FAE preparation is generally restricted to attending lectures and gathering and organising notes.

As in the preliminary interviews there is variation in the rate of attendance at lectures among the successful students and also they have varying perceptions regarding the usefulness of the lectures themselves. For many students, lectures are simply the vehicle by which they collect handouts that they will then use in their own study time. A number of students indicate that they did not find lectures useful, consequently some students didn't attend many of the scheduled sessions. Colin indicates that he generally didn't attend lectures because he found he was too tired after a day's work to sit through a three-hour lecture in the evening. Also, he found personal study efforts more beneficial. Matt concurs about the relative usefulness of lectures, claiming that he benefited more from one hour of personal study than a whole day at lectures. Rob and Roy found lectures "useless" and "a waste of time" respectively, with Rob contending that the lecturers "were not very good at teaching". While James attended lectures, he did not think they were a vital factor in his subsequent success. Rachel too, attended about 50% of the sessions but, on perceiving that they were not contributing to her preparation in any meaningful way, she engaged a personal tutor on an independent basis.

Some students who indicated that they attended the majority of lectures do not reflect either way on their contribution to their FAE preparation (Ronan, Shay and Eamonn). However, a number of students indicate that they felt lectures made a positive contribution to their preparation. Joanne explains how lectures for her were "about getting a feel for what the course is about and where it is going and what I should be doing". She considers that lectures gave her good direction on the material to cover and how to cover it. Eve reflects that she had a good attendance record at lectures, though she indicates that she made judgement calls regarding the strengths of the various lecturers on the programme. She tended to ensure attendance at the sessions presented by those lecturers whom she perceived

added value to her preparation and was less concerned about attendance at other sessions. Throughout his narrative Gary reiterates that he was exceptionally determined to pass the FAE at the first attempt and his attendance at lectures was part of his focused preparation plan:

My attendance record at lectures I would say would have been very near 100%. I may have missed maybe two or three over the year...I was off on holidays one week when I had lectures and I actually came back for two days for lectures and went back then. I was so determined. Again, it is part of being focused but I looked into who the very good lecturers were, you know, and what I wanted to make. [Gary]

Lisa is the only student who is enthusiastic in her praise of the lectures offered as part of the FAE programme:

I don't know about you, but if I actually hear something I remember it a lot better, because in a lecture you are flicking in and out of handouts and lecturers are actually great because they actually link up stuff for you as well. Particularly the guy we had for Auditing, he would cross reference you back to a handout he had given you three weeks before and it does help when it's all sort of linking in and you get to see it like and then it's like 'if a question on this comes up you can bring in this and that'. [Lisa]

While most students attended lectures out of a sense of duty or a fear of missing something important, or in some cases to receive direction regarding what to study independently, Lisa felt she benefited during the time she was actually attending lectures. By listening to the lecturers her understanding of material was enhanced and she appreciated their expertise and perspective concerning how to address FAE questions.

Thus, there are very mixed views among the successful students regarding the usefulness of lectures. While most of the students attended the majority of sessions, many did so purely to collect notes or to ensure that they didn't miss something important. Few students felt that lectures made a positive impact on the development of their understanding of issues for the examinations. The variation in lecture attendance, reasons for attendance and perceptions of the usefulness of lectures is consistent with the variation expressed in the preliminary interviews and emphasises how perceptions vary among individuals who attended the same events. Furthermore, the variation in perceptions regarding lectures is indicative of

the personal nature of the FAE: while the students are preparing for the same examinations and are offered the same preparation support, their perceptions of the task requirements and their approach to preparation will vary, as will become more evident as this chapter elapses.

As with the successful students, the unsuccessful students generally did little or no personal study in advance of study leave. A few students (Dan, Julie and Pat) appear to now regret this, as they perceive that it contributed to their unsuccessful outcome. A number of students (Julie, Katie, Rosie) also seem to feel compelled to justify their lack of effort during the pre-study leave period and emphasise the impact of their other commitments, which ranged from work to social activities. Kevin acknowledges that prior to the FAE, he consistently studied during the year in preparation for previous professional examinations. However, he reflects that, by the time he had reached the FAE year, he was "fed up" working and studying at the same time and he lost his motivation to prepare for examinations. He never developed the habit of studying regularly in advance of FAE study leave. Maura is the only unsuccessful student who indicates that she made an effort to study in advance of study leave. She contends that she has always preferred a consistent approach to studying as opposed to an intense period of cramming and so she took days off work in advance of study leave to keep up to date with the material required for the FAE.

With regard to lectures, the unsuccessful students had mixed attendance records and different perspectives on their usefulness. Steve is the only student who admits that he didn't attend lectures on a regular basis. He indicates that he found it hard to concentrate during the sessions. All of the other students attended lectures reasonably regularly, but for different reasons and with different outcomes. Katie placed a lot of emphasis on attending lectures, particularly during the pre-study leave period. She felt that while she was very busy at work, her regular attendance at lectures demonstrated the importance she attached to the FAE. Furthermore, she considered that the advice of the lecturers could be important to her in advance of her personal study efforts. Kevin indicates that he found the lectures useful and Fergal contends that by attending he could keep up to date with what was going on in the course.

Maura went to nearly all the scheduled lectures and, while she considered that the sessions "weren't great", she kept attending as she felt that she might pick up something small to aid her preparation. Rosie reports that she felt that "the quality of lecturing was quite poor" However, she continued to attend because she enjoyed the social aspect. She reflects that she didn't listen much and instead availed of the opportunity to chat away to her friends. Pat reflects that he considered that personal study time was more valuable than time spent at lectures, indeed he concludes "I don't believe the lectures helped me in anyway". Julie is critical of lectures offered as part of the FAE programme. Indeed she is recommending students taking the FAE in 2002 to take a revision course at a private college instead, as she contends "Institute lectures are a complete waste of time, it is too big and they talk at you".

Zoe is the only student interviewed who took part in the ICAI distance education programme for the FAE as there was no weekly lecture programme offered in her area of the country. The distance programme involved attending extended weekend lectures in Dublin, which were organised every 4-6 weeks. Zoe found these sessions useful but very intensive and, because she was not attending weekly lectures like so many of the students, she felt that there was little motivation to do any personal study in between the lecture weekends. Furthermore, she found the distance programme a lonely experience as she encountered a lot of travel and expense to attend. In addition, she didn't experience any of the camaraderie which many of the students in the regular weekly sessions encounter. Indeed, Zoe knew no one else from her part of the country who was also sitting the FAE.

The reflections of the unsuccessful students regarding the value of lectures are varied, though the majority question the benefit they derived from attending the sessions. While one could suggest that their unsuccessful outcomes may colour the students' perspective of the formal FAE preparation process, and consequently negative perceptions of the usefulness of lectures might be expected, it must be remembered that many of the successful students had similar negative perceptions.

Study leave

The FAE takes place in the first week of September each year. The study leave received by the students varied from 6 to 15 weeks. Few students had only 6 weeks off, the majority were on study leave from the commencement of block release lectures during the second last week in June. Some students training in the 'Big 4' firms who had worked considerable amounts of overtime in the pre-study leave period, took leave in lieu of the time worked in order to extend their study leave period. This sub-section firstly delineates the 'time' issues which emerge in the narratives of students when reflecting on the study leave period and it then proceeds to explore the actual activities which students embraced which filled students' time. As will be seen, as in the preliminary interviews, the 'syllabus' and 'organisation' themes dominate students' descriptions of their study leave activities and each will be explored in turn. Particular emphasis will be paid to additional variation in students' descriptions which were not evident in the preliminary interviews. Additionally, to allow different nuances of the themes to emerge, the reflections of the successful and unsuccessful students will continue to be distinguished.

On the whole the successful students indicate regular study habits. Each individual had personal preferences regarding what time he/she started studying in the morning and how many breaks that he/she required and whether he/she would study at weekends or not. Joanne and Eve indicate that they commenced study leave with a week-long holiday abroad, whereas James remembers taking a two-weeks break after the mock examinations. However, there is reasonable consensus that working hard throughout study leave was required in order to be adequately prepared for the FAE. Time management during study leave was identified by a couple of students as a critical success factor for the FAE and will be discussed in more detail in Chapter 9, but a number of other students comment specifically about their regular study habits in the context of their study leave activities. Gary reflects that he had a very strict regime during study leave. He worked from 8am to 6pm, Monday to Friday and if he felt he hadn't achieved his goals for the day he would study for an extra hour in the evening. He also studied on Saturday mornings, but then felt it was important to take the rest of the weekend off.

Eamonn, too, refers to having a study routine during study leave, while Colin describes a more flexible study approach. He contends that he generally studies well when the pressure is on and the examinations are fast approaching. However, conscious that he didn't want to burn himself out during study leave and determined to be relatively fresh for the FAE week in September, he was mindful to take breaks:

I would usually study whenever I felt comfortable. Generally in the morning I would get up about 7am and study then and hopefully I would be finished by lunch time because I just couldn't study in the afternoon. So I used to go off to the beach maybe and I might take a book with me and read it. [Colin]

The limited preparation completed by students in advance of study leave generally means that they studied hard for a considerable portion of their study leave period.

The preliminary interviews indicated that the mock examinations ('the mocks') represented a specific mark of time during study leave for students preparing for the FAE and, in addition, the role that the mocks played for the individual students varied. In this phase of interviews, the successful students generally completed the mocks. Only Rob didn't attempt any of the mocks as he felt that they were a waste of time as he knew he would fail them as he hadn't done sufficient preparation by that time. Simon skipped one of the mock examinations as it was his birthday and he wanted to celebrate, but otherwise he felt that the mocks were a "good way of sort of giving you a dry run at it". Lisa did the mocks even though she didn't feel prepared, but she contends that they did help her focus and concentrate her study efforts in anticipation of the real examinations. Shay reflects that the mocks "were useful to do, they were a wake-up call". Furthermore, he felt that the mocks exposed him to the intensity of sitting a series of four-hour examinations on consecutive days and thus he felt that this was a good experience in advance of the main set of examinations. Colin too reflected that the mocks prepared him for the gruelling week of the FAE. In addition, he felt the mocks highlighted the need for good time management and organised material during the examinations themselves:

I did my mocks, which I thought was very important. It gives you a test run, not what the papers are but that you find that they are really long exams. It is really important to bring in say a Mars bar

and Lucozade with you, because you get tired so you need sugar as it gives you energy. The other thing is you realise that for FAEs as they are open-book that you have to know where your stuff is. Like I thought the mocks were very good from the perspective of timing in the exams and that even though you have four hours, timing is going to be an issue, four hours seems so long, it is only a few questions and you think you won't have any problem. [Colin]

Eve describes how the mocks allowed her to reflect on her study activities. She had attempted the mocks feeling that she was well prepared for the Taxation examination but she had real difficulties dealing with the paper and she failed it. She contends that the mocks thus "gave me a good kick up the behind to say 'listen, whatever way you are studying isn't working'". However, Eamonn got a different message from his efforts at the mocks in 2000. He passed the mock Auditing paper with a mark of 67 and consequently felt that his preparation for the subject was going well. Yet, he failed Auditing in the FAE that year and thus he felt that the mocks had been misleading. It is clear, however, that the mock examinations were generally completed by the successful students and, on the whole, there is a perception that they were useful, in different ways, for the students' preparation for the FAE.

The two key issues grouped under the 'syllabus' theme are 'syllabus coverage' and 'the practice of questions'. Susanna is the only successful student who does not reflect on the detail of her FAE study activities, but all of the other successful students specifically mention the two aspects of the 'syllabus' theme. By far the most common approach adopted by students during study leave was, firstly, to familiarise themselves with the material on the syllabus and then to focus on practicing questions and past examination papers. Only two students describe starting their study period by examining past papers (Darren and Eamonn) and in both cases the papers were used to indicate what material should be studied. Thus Darren and Eamonn, reviewed the papers not to hone examination technique or to practice the application of knowledge, rather they simply used the past papers to direct their study efforts to different areas of the syllabus.

The form and emphasis of students' interactions with the activities of syllabus coverage and practicing questions varied. The students generally tried to cover the

breadth of the syllabus, though many recognise that, given the volume of material, detailed knowledge of each topic is not possible. Lisa, Roy, Ronan, Colin and Simon contend that standing back and integrating accumulated knowledge and using common sense captures the way they dealt with the bulging syllabus. They also considered that this approach was highly appropriate for the FAE. A number of students also indicated that they aimed to focus on what they deemed to be the important parts of the syllabus. Darren and Simon used past papers to identify the critical topics, whereas Lisa constantly evaluated whether an examiner could form an examination question or case study from the material she was covering. Kara indicates that, through the process of covering the material and examining past papers, important topics were self-evident, whereas Roy reflects that he was guided to important topics by his lecturers.

Focusing on questions/case studies from past papers was deemed to be, in the words of James, an "extremely important" element of the preparation of the students. However, different students interacted with the questions in different ways. Some students, such as Colin and Rob, read past papers and examined the suggested solutions carefully, but they never actually put pen to paper and tried the questions themselves. Colin's reasoning for this approach was that his emphasis was on developing a broad integrated knowledge base and the material in the past papers could contribute to that, but that he didn't see a need to try the questions himself. Rather, he contends that he treated the mock examinations as a serious aspect of his preparation, in terms of giving him the necessary practice at addressing four-hour, open-book, case-orientated papers. Rob, on the other hand, felt that reading the questions and answers from past papers and then refreshing the emerging topics in his notes was a more efficient use of his study time.

In contrast, most students felt that actually attempting questions was important to their preparedness for the FAE (Laura, Roy, Kara, Lisa, Mark, Matt, James, Simon, Ronan, Eve, Shay, Joanne, Gary). Some integrated the covering of material and the practice of questions as study leave elapsed, whereas others focused on covering the material in the first instance and then addressing papers and case studies, as is highlighted in extracts from Roy's narrative, as is his identification of important topics:

The case studies and questions were very much towards the end, I sort of went through the course, went through the entire syllabus and familiarised myself with everything and then went to those areas that would have been pointed out to us as being more important than others, if you could say that you know. I made sure I did all the case studies in that area ...having a go yourself is key for the case studies...reading the answers is a disaster, you know, because you'd read them and then you'd go 'oh yeah...'. [Roy]

A number of students specifically mention that, by examining and attempting past examination papers, they became more comfortable with the style of the FAE questions and case studies (James, Kara, Lisa), which they felt was an important aspect of their preparation. Joanne also reflects that by reviewing the suggested solutions she learnt that she needed to state the most obvious, basic points in her answers, because she tended to focus on complex points solely and in so doing was foregoing easy marks.

The majority of the successful students appear to have been actively involved in their study activities. They were focused on the examinations and were purposeful in their preparation and, as indicated above, most engaged in the activities of covering the material on the syllabus and practicing questions and past examination papers in order to test their ability to apply the knowledge acquired. A small number of students describe more integrative and reflective aspects to their study activities. Ronan describes how he evaluated the demands of each of the separate papers of the FAE and reflected on his own skills and abilities regarding each one. He then prepared for each paper accordingly. For example, he identified that he really needed to cover the breadth of the Taxation and Financial Reporting syllabus and to understand all the issues before being able to apply his knowledge to questions. Whereas with Strategy he felt that detailed knowledge of the given material wasn't required and he was better to focus on questions and cases from the outset. He also indicates that he felt that there was never going to be one specific right answer to any question or case study in the FAE, thus he felt it was important to develop the ability to stand back and look at a case in an integrated way and to then think about the issues using his accumulated business knowledge about what he would do in the given situation. Gary describes how, having attempted a question or past paper, he would then carefully scrutinise the

suggested solution and he would evaluate his effort. He would then attach a cover sheet to the question and briefly outline the key issues addressed. He would also note the issues he had spotted and how he had dealt with them, so that if he returned to that question again, he could briefly review the main issues and he could establish whether he had progressed in his study by checking the extent to which he would spot more of the issues. Thus, Gary was constantly monitoring his own progress during his preparation.

An issue raised by two students regarding how they addressed the syllabus, which was not identified in the preliminary interviews, was the way in which they gained personal comfort and satisfaction regarding their progress towards the FAE by dealing with what they perceived to be the hardest topics from the syllabus first. Shay indicates that this approach suited him because, on getting the difficult topics "hammered down", he could feel positive and be happy with himself. Laura reflects that she addressed what she perceived to be the hardest topics first so that she avoided the scenario whereby she would constantly ignore the topics as study leave progressed, thus running the risk that she might never cover them. She contends that by dealing with her bogie topics first, it boosted her confidence and made her feel in control throughout study leave. Laura's efforts in this matter are in keeping with her whole approach to the FAE. She is very mature in her study efforts and has seriously reflected on her own personal needs for the FAE. As indicated previously, Laura failed a previous professional examination and seems to have expended considerable effort to reflect on that experience and to ensure that she learns from it as she prepares for FAE. Her whole approach is focused, thoughtful and she describes many situations of self-awareness and self-reflection.

While peer advice featured many times in the preliminary interviews, few of the students interviewed in this phase of the study specifically mentioned receiving or adhering to peer advice. Emma indicates that she "honed" in on case-study practice as a result of conversations with work colleagues who had completed the FAE the previous year. Similarly, Joanne describes how colleagues gave her material which they had found useful when they were preparing for the FAE. Darren kept in contact with his friends and colleagues throughout study leave. He found that, at a general level, this contact provided him with much needed support

and furthermore, he progressed his preparation by clarifying issues or problems with his friends. There is a sense from many of the students that they have received advice and direction from colleagues and friends regarding FAE preparation, but only the three students mentioned above outline the nature and role of that advice.

The FAE is an open-book examination and many of these students had never previously faced an examination of this form, thus seeking advice on how to deal with such an examination might be expected. While there is little reference to such advice being sought it must be said that few of the successful students describe uncertainty regarding how to approach the FAE. However, some students compare the requirements of FAE and the necessary study required to that demanded by Prof 3 or other previous examinations. Of those who compare preparation for the FAE to that required for Prof 3 there appears to be a consensus that the FAE is less demanding in terms of technical content and, as memorisation of material is not required due to the open-book format, most of the students rate the FAE as less pressurised. Only Laura explicitly describes the uncertainty she felt surrounding the requirements of the FAE and the dilemma posed by an open-book examination:

It was tough going ... to know like what you are supposed to know and what you're not to know and are your notes organised the way they should be and will you find the information on the day, and what notes to bring and all that... Some people say that it is easier than the Prof 3s the fact that you don't have to know everything and you can bring stuff with you, but I think the fact that it is so uncertain and you can be asked anything... The fact that you have your book there is not really a relief because you know, they can ask you anything on the basis that you can bring in whatever you like... I think initially, earlier on in the year that is all you are thinking of, like 'how am I going to organise my notes?' and 'am I going to do it right?' As the summer goes on and you get your notes together and you feel more confident towards the end.
[Laura]

As indicated previously, Laura was very determined to succeed and thought about the demands of the FAE and how she would approach the papers. Her reflections on the uncertainty she perceived regarding the FAE are in keeping with her deliberate, thoughtful approach. She considered that the approach adopted had to

suit her in terms of her abilities, weaknesses and demeanour. She was not willing to simply follow an approach that someone else suggested.

The theme of 'organisation' emerges in a variety of contexts with the students interviewed. A number of students classify organisational issues as key success factors for the FAE and this aspect will be discussed later in Chapter 9. The preliminary interviews indicated that many FAE students seem to have a near obsession with notes and organising their files. In terms of describing their organising activities during their study leave, many of the successful students interviewed in this phase of the study similarly refer to a whole range of detailed file organising activities: filing, indexing, referencing, highlighting and tabbing notes. The rationale for these activities was to ensure that the notes that they would bring into the examinations would be "user-friendly" (Joanne). The need to know what notes they had and where to find them was viewed by many of the students as an important objective of study leave and central to their preparation for the FAE, as Susanna explains:

That is the key thing in FAE, I think you have to know what information is available and where to find it. I think there can be a danger of having too much information ...I was always very organised ...I know everybody tabs everything, but I really knew what information was available, as opposed to just going 'oh that is in there, somewhere', you know that sort of way. I think I found stuff and used it a lot ... I think some people discount their notes and say you won't use them. But I think your whole preparation is getting those folders ready and knowing what is in them so well that, okay you mightn't need to use them, but if you hadn't got them ready you wouldn't have covered that material. [Susanna]

On the whole, the descriptions of organising activities presented by the students are quite generic. However, a small number of students raise ancillary issues. Both Lisa and Darren describe the importance of clearing or establishing their study space for FAE preparation. Lisa reflects that the first thing she did on commencing study leave was to tidy her room. Darren animatedly reflects how he determined that he needed to have space set-aside exclusively for him for the duration of study leave. The focus that his study space facilitated is reminiscent of Jack in the preliminary interviews and seems to have provided him with a sense of control:

I thought that it was so important just to have the room, just to have the space because you have so much stuff. I have got five brothers and my house would be pretty full, so I actually stayed in my girlfriend's house down in Cork, she has a house out in the country like, and I had a room to myself and that was it. It was just the minute you walked into that room it was just FAE time and that was it, you know. You give all your time to that and there was no need to put anything away, I knew where everything was and even if it was never touched I still knew where it was. So that was good, just to have my own room. [Darren]

Secondly, Mark and Shay recognise that organising notes is quite a personal activity and indeed this might be more widely perceived as none of the students indicate that they borrowed notes or files from colleagues or friends. Mark reflects that for him it was not only important to organise his material in a physical way, rather he contends that it is imperative to organise the material "in your own head". Shay comments that for him file organisation was very personal and was not something that could be done in collaboration with anyone else as he felt that the physical orientation of notes depends on "how your mind organises the stuff". While the issue of physical study space was raised in the preliminary interviews, the mental aspect of organising is something new and emerged only from some of the descriptions provided in this phase of the study. This novel aspect highlights yet again the unique and differing personal experiences of students studying in similar learning contexts.

The study activities of the unsuccessful students will now be examined. This analysis will be relatively brief because many of the issues concerning preparation will be explored in more detail in Chapter 10 when the students' perceptions of the reasons for their failure are considered.

While many of the unsuccessful students state or imply that they were happy with the length of study leave available to them, three were dissatisfied. Pat had approximately seven weeks study leave, which he didn't feel was long enough, particularly in the light of the fact that he had done no preparation prior to study leave. He considers that students who work for smaller firms and have less opportunity to take extended leave are at a disadvantage to those working in the bigger firms where he feels that leave in lieu of overtime or special leave is more

forthcoming. Kevin also indicates that he considers that with only six weeks study leave he was "kind of stuck for time". However, like Pat he acknowledges that, prior to study leave, he was unmotivated and lethargic when it came to FAE preparation when perhaps he should have done more knowing that he was not going to have more than six weeks for study leave itself. Fergal got eight weeks study leave, but it was spread over 10-11 weeks and thus he was required to break his study leave to return to work to complete certain assignments. He found that this approach distracted him and he lost focus on his study when he had to return to the office. However, he readily acknowledges that students can have too much study leave and the important thing is how one uses the available study time.

All three students who complained about the length of study leave admit that they did not work hard enough at preparing for the FAE. As will be highlighted in Chapter 10, Fergal acknowledges that he was complacent in his preparation. Listening to peer advice he felt confident that, having passed Prof 3 on his first attempt, he would have no problems passing the FAE. Thus, he had a laid back approach to study leave and regularly played golf on days when he could have been preparing for the examinations. As indicated earlier, Kevin was unmotivated regarding the FAE. His drive and determination, which had seen him pursue a very methodical and rigorous preparation for previous professional examinations, disappeared and he considers that he really didn't work hard enough. Pat reflects that during his study leave he wished he had dealt with material and the organisation of his files at a much earlier stage, rather than leaving everything to be completed in study leave itself.

Other unsuccessful students reflect on differing levels of dedication to the task of preparing for the FAE. Steve contends that he did not use study leave in an appropriate manner. When he made his first two attempts at the FAE he had approximately 10 weeks of study leave, but he remembers each time taking about four weeks off and then trying to do some study for the remainder of the time, as he comments:

Study leave was like a holiday and I was thinking 'this is great, getting up late...' and then it came around to the exam and you had nothing done. [Steve]

Steve also acknowledges that he was easily distracted, he found it hard to study if the weather was good or if his friends were off enjoying themselves. Furthermore, he was required to work on the family farm at the same time. Zoe seems to have struggled to maintain her motivation and study efforts at a sufficient level over the course of her study leave. While she tried to keep regular study hours, her efforts appear to have lacked real determination or conviction and she reflects that:

The first week (of study leave) it is settling back and after that you are doing a couple of hours every day, trying to keep at it, but it is hard because at the end of the day you can only do so much at a time. And even when you think you have loads of time because it is two months before the exams, you don't. When you are doing four subjects it just flies in.[Zoe]

Rosie also tried to pursue a regular study pattern, but seems to have struggled with some distractions. As indicated earlier, she enjoyed the social aspects of lectures, and seems to have tried to maintain a social aspect to her study leave. Rosie and a friend studied Monday to Friday in a university library and met each other for breaks, lunches and other chats during the day. She acknowledges that having to complete her Master's thesis in the same time period was a serious distraction, but juggling a variety of assignments seems to be something that Rosie attempts on a regular basis and she doesn't really seem to consider that this approach may be detrimental to her efforts at any individual project.

Katie was very determined to work hard during study leave. She established a timetable for herself to cover all the material she felt was appropriate and she had very regular study habits. She studied from 9am to 6pm, Monday to Friday at the outset of study leave, but as the examinations approached she studied for longer each day and also at the weekend. She reflects that her dedication to FAE preparation and her self-discipline during study leave is evidenced in the fact that she "gave up the drink and everything". As will be examined further on in this section, Katie feels she worked hard enough for the FAE but her efforts were not savvy enough or appropriately directed. Julie reflects that she found study leave "horrendous" and it consumed her whole existence, as she animatedly explains:

Yeah I mean so many people told me that FAE study leave is the best time of your life and you have a ball and I just have to say to them 'you are liars', it was hell, it was horrendous... like if you go out you feel guilty and you sort of have had your head in the books

for a week, so communicating with people is really difficult. I just found it awful. I know people say you should exercise every day, you have to do something for yourself every day ... But I didn't do that because I felt there is so much to get through. I took over my brother's bedroom and I'm not joking you it was wall to wall and files... it was just huge and it consumes everything. [Julie]

Julie now reflects that letting FAE preparation consume her for three months was possibly not the best way to approach study leave, but she feels that she gave it everything and it is one of the worst aspects of failing is the knowledge that she has to face such a summer again, maybe not to the same intensity, but in her view she will again be "sort of rotting for the three months".

Earlier in this section, it was reported that many of the successful students valued the contribution of the mock examinations to their FAE preparation. Only four of the unsuccessful students specifically comment on completing the mocks. For Katie they didn't hold any real significance or influence her subsequent preparation, rather she sat the mocks as she "thought that it was good to just do these kind of things". Zoe comments that "the mock exams put the frightners on you", but she contends that they gave her study some focus and also made her realise more clearly how the FAE varied from previous professional examinations. In particular, it gave her some experience of how to deal with an open-book examination. Similarly, Dan describes the mocks as an "eye-opener" in that they exposed what he didn't know. However, he feels that, in another sense, the mocks gave him a false sense of security as he gained confidence regarding his preparation and abilities when he passed some of the mock examinations. Ultimately, in the FAE in September he failed the papers which he had passed in the mocks. Julie had an identical experience and similarly felt that the mocks provided a false sense of security and perhaps changed the emphasis of her study for the remainder of study leave.

In considering the 'syllabus' theme it is clear at the outset that the nature of the FAE caused many difficulties for the unsuccessful students, as they were uncertain regarding how to devise appropriate study activities. Seven students explicitly contend that the FAE is a very different examination to any that they faced previously (Katie, Pat, Rosie, Zoe, Maura, Kevin, Steve). Kevin reflects that

questions on the Prof 3 examinations focused on individual topic areas, whereas the FAE integrated topics making the papers more difficult to address. Maura preferred the Prof 3 style examinations for reasons similar to Kevin as she comments when making the comparison:

At least you know what to study and you kind of, you could study loads of questions in an area and then you would be okay with that area, but with FAE you just don't know what to expect.[Maura]

Maura also recollects how she felt that, even when she had studied topics, she didn't know how to use her acquired knowledge. When she looked at past FAE examination papers, she wasn't even sure if she could identify to what extent material which she had studied might be relevant to the various questions. Steve argues that the difference between Prof 3 and the FAE is that all the questions and required answers for Prof 3 were clearly black or white, whereas the FAE, in his view, is concerned with more of the "grey" areas. Zoe considers that the FAE is "completely, different" and "that is the problem with it". She feels that the open-book aspect creates uncertainty in devising a study approach and, furthermore, as she discovered on attempting the mock examinations, it is off-putting in the examination: "Like where do you start looking in the books and are the answers even there?"

Rosie acknowledged that the FAE varied in nature from previous examinations in that it required understanding and not memorisation of facts:

It's a different exam than you're used to, you're used to regurgitating, plonking it down and getting full marks or close to for giving a definition of two sentences. [Rosie]

She indicates that she attempted to take account of these differences in her study approach. Pat, on the other hand, recognised that the FAE was different to Prof 3 but he still tried to use his Prof 3 study approach as that had been successful in the past. Perhaps the essence of the uncertainty experienced by many of these students regarding FAE preparation is captured most succinctly by Katie:

The one thing that threw me actually about the FAE was that I didn't know how to study for it. Up to now all of, like in school, everything was learn, learn, learn and get it into your head and then just spugh it all out for the exam. But FAE was totally different because you can bring everything with you so you don't

have to learn anything off, you don't have to know formulas, you have to know how to use them and when but nothing detailed. So that kind of threw me.. [Katie]

The uncertainty experienced by so many of these students may be evidenced in the way they engaged with the tasks of syllabus coverage and practicing questions. On the whole, while students were asked to describe their study activities during study leave, they ultimately provided very little detail in their narratives. Generally, like the successful students, there was a tendency to attempt to get familiar with the material first and then to attempt questions. However, there is very little indication that the students interacted with the material or engaged in active learning tasks to understand the material with which they were dealing. Nearly all the students simply describe "going through the material" or "reading the material". Julie is the only one of this group of students who indicates that she made notes and summaries to help teach herself regarding topics or techniques on the syllabus. Pat refers to thinking about what the examiners might ask and how he could use the material he had reviewed. Rosie went through the material but not in detail, as she didn't feel that the FAE required it. Fergal considered that most of the material on the FAE syllabus was covered in prior courses, so he didn't spend much time refamiliarising himself with it. Kevin also describes how he didn't focus on detail when he was going through the material for FAE as he felt that he could look up the detail if he needed to during the examinations due to the open-book format.

With regard to practicing questions nearly all of the unsuccessful students reflect that they didn't really engage with the questions or spend sufficient time addressing questions. Both Kevin and Julie comment that, while peer advice recommended that questions should be the focus of their study activity, both of them dismissed this advice, Kevin because he was blasé about his preparation in the first instance, and Julie because she didn't feel comfortable attempting questions without first going through all her notes and manuals. Rosie recalls how she tried questions but she always ended up consulting the suggested solution and convincing herself that it replicated what she would have done. Fergal attempted many past examination papers but he acknowledges that he generally spent much longer than the allotted time completing each requirement and, while this didn't

concern him at the time, he now feels that it was not appropriate to preparing him for good time management practices in the examinations. Generally, the unsuccessful students regret not spending more time practicing questions, indeed, as will be seen in Chapter 10, the majority of them indicate that practising questions will form a much larger part of their preparation for their repeat attempt at the FAE compared to their attempt in 2001.

In terms of evaluating the organising activities of the unsuccessful students the same words which the successful students used dominate the narratives - referencing, indexing, labelling, tabbing - though again, as with the syllabus issues, the students do not provide much detail of their activities. A number of the students indicate that organising their files was time-consuming (Pat, Dan, Julie), indeed, Julie reflects that it took her more than a week to identify a filing system that would suit her. Both Julie and Rosie describe how the organisation of their files and their referencing of their material developed as study leave progressed and their study goals became clearer. Pat and Dan both regret that they hadn't addressed file organisation before they commenced study leave, as they felt they used up valuable time at the commencement of study leave which now they wish had been available for other study activities. Steve is the only student throughout the study who admits to not spending time organising his material. He says that he simply brought manuals and textbooks into the examinations with him. He contends that he doesn't have very good organisational skills and he attributes this to never having attended university where he might have had opportunities to source and organise his own study material. However, he also acknowledges that his failure to organise his study material was very much in keeping with his laid back approach to FAE preparation.

Many of the unsuccessful students described study activities that were passive in orientation and few indicate the drive, determination or focus of many of the successful students. There is no doubt that many of the unsuccessful students worked hard during their study leave period, but uncertainty regarding the nature of the FAE and how best to prepare for the examinations permeates many of the narratives and, not surprisingly, as will be examined in Chapter 10, many of the

unsuccessful students plan to alter their study activities as they prepare for their repeat attempt at the FAE in September 2002.

In summary, while the students' study activities for the FAE may be personal or unique in some respects, there is also a considerable amount of overlap in the emergent narratives which generates the themes of 'time', 'syllabus' and 'organisation'. In Figure 8.4 an effort has been made to model the study activities of FAE students. It is recognised that this model cannot reflect the uniqueness of every student's FAE study activities, but, rather, it delineates the aspects of the shared experience and the issues which emerged from students' narratives.

1. Time	Pre study leave	Study leave
	<ul style="list-style-type: none">* Juggling work and FAE preparation	<ul style="list-style-type: none">* Length of study leave* Study habits and timetables* Balancing study and leisure time* The mock exams as a mark in time
2. Syllabus	<p>Attending lectures</p> <ul style="list-style-type: none">* Benefits* Shortcomings of lectures	<p>Syllabus coverage</p> <ul style="list-style-type: none">* Dealing with breadth of syllabus:<ul style="list-style-type: none">• Integrating knowledge• Using common sense• Prioritising topics on syllabus• Use past papers to identify key topics• Tackle most complex topics first• Seek advice of lecturers• Peer advice* Requirements of FAE v Prof 3• Dissonance of breadth v depth <p>Practicing questions</p> <ul style="list-style-type: none">* Emphasis placed on practicing questions* Attempting questions v reading solutions* Benefits of practicing questions:<ul style="list-style-type: none">• More familiar with exam style questions• Honed exam technique in terms of effective presentation of answers• Time management
3. Organisation	<p>Gathering notes</p>	<p>Organising activities</p> <ul style="list-style-type: none">* Organising notes: filing, indexing, referencing, highlighting, tabbing* Organising one's mind* Organising study space
Personal attributes or experiences which permeate students' study activities	<p>Exam focused; ↑</p> <p>Purposeful; ↑</p> <p>Determination; ↑</p>	<p>Reflection; ↑</p> <p>Self-evaluation; ↑</p> <p>Self awareness; ↑</p> <p>All - consuming; ↑</p> <p>Uncertainty; ↑</p> <p>Apathy; ↑</p>

8.4 FAE week

Before concluding this chapter and progressing to explore the outcomes of the FAE learning experience in the following chapters, it is interesting to examine the narratives of students regarding their experiences of the FAE itself. FAE week effectively marks the end of the study period of the students and thus is a feature of the 'time' theme which, as has been seen, interweaves in different guises through students' narratives.

Students' reflections of FAE week itself are quite personal, and some are very emotional. A number of the successful students simply remember that they found bringing in their material into the examinations a comfort during FAE week. Mark reflects that the papers were tough but very much the standard he had expected, and Colin remembers being exceptionally tired each evening after the examinations. Joanne was just happy to get to the end of the week and Lisa too describes how she looked forward to getting the examinations over with so she could go on her holidays. However, she also animatedly describes the examination week as "horrendous". She found the first paper extremely tough and came out of the examination hall and cried at length with her friends, convinced that she had failed. She cried some more with her mother when she arrived home but, taking her mother's advice, she put the experience to the back of her mind and concentrated on the remaining papers and she reflects, laughing, "after that they were fine". Laura too remembers shedding tears after one of the examinations. She had difficulty with the Financial Accounting case of Paper 2, as the issues raised were not what she had expected. However, she remembers talking to herself in the break between the Financial Accounting and Taxation cases and forcing herself to relax and concentrate on the Taxation case in the afternoon. She did this and was pleased with herself, but she let herself cry that evening over her bad experience in the morning session. She remembers that her friend called round to visit her and gave her reassurance, and she then progressed with the remaining papers without too much difficulty. The emotional roller coaster that some of the students experience during FAE week is evidenced again in Eve's narrative, and the importance of regaining focus after a bad experience and perhaps seeking reassurance from friends or family is reiterated:

Yeah, Financial Accounting was the absolute worst, it was a nightmare. The first person that I met was a girl who actually works here and I met her coming out of the exam and she said 'oh that was fine' and I just thought 'oh my God, I have failed, she's passed, fine, I am dead!'. It was then the break and I went home in the car and I rang my mother and I was crying and saying 'that's it, I failed, there is no point'. She was going 'listen it is only one exam, don't be worrying about it, that was only one person, did you talk to anyone else? Go in and do the next one, you'll be fine'. And that is all you need is someone to reassure you and say that to you and I was grand then, but for a heartbeat It's like 'it's all over', I think everybody gets like that at some point.[Eve]

For many of the students who experienced such emotion during the FAE week, it appears that their angst and tears were generally caused by the sense that they may have studied for such a long period of time in vain.

The unsuccessful students had a variety of experiences over the week. Katie, like some of the students identified above, remembers the week as an "atrocious" experience. She mismanaged her time in two examinations and, in a third, found the issues examined so unexpected that she panicked. However, thinking of all her hard work, she calmed herself down and attempted the questions, but she was worried from that point that she might fail. Dan, like Colin, found the week exhausting and, like Eve, found the comments of other students off-putting. Many of the other unsuccessful students reflect on particular examination papers which they felt had gone badly. For some these experiences disturbed their efforts subsequently (Zoe and Maura) but for others it caused confusion when the results were released in that the papers they remember struggling with were not the papers they failed.

Following the completion of all the papers within the FAE the students generally headed off on holiday and forgot about their examination experiences. They reflect that the relief at having completed the examinations and the length of time before the publication of results (10 weeks) allowed their lives to return to some form of normality. That said, on returning to work and enveloping themselves with busy assignments, many students remark that the time quickly elapsed and the release of FAE results was soon upon them. Their reflections on their ultimate success or failure at FAE 2001 will be explored in the subsequent chapters and

the range of outcomes arising from the FAE learning process will be examined, thus, this chapter concludes by drawing together the findings of the analysis regarding students' approaches to learning for FAE 2001.

8.5 Summary

This chapter has explored the learning approaches of students as they prepared for FAE 2001. In total, 30 students were interviewed, comprising 20 students who ultimately passed the examinations and 10 students who were unsuccessful. The study participants were identified through a number of sources, namely, through contacts of the researcher's colleagues and friends and also through a private college which offers preparation courses for the FAE. All of the interviews were conducted between January and April 2002, and the data was analysed within an interpretative framework using template analysis. The analysis conducted enabled the refinement and elaboration of qualitative features of FAE students' learning approaches which emerged from the preliminary interviews (Chapter 6). Furthermore, in conjunction with the measurement and evaluation of the learning approaches of a large sample of FAE 2001 students in Chapter 7, the analysis enriches the understanding which exists regarding the learning of students in this learning context.

As learning approaches comprise two elements, intention and process, the analysis was structured around these aspects. With regard to intentions, students' motivations when preparing for the FAE and the extent to which they aimed to seek understanding in their study were explored. It emerged that, while students may express a variety of motivations, the dominating one for the majority of students was the desire to complete the qualification process. This emanated from the need for some students simply to reach the end of the qualification journey, which has been ongoing for approximately six years. Others were driven to access the career opportunities they felt qualification would bring. Interestingly, a number of successful students also described the motivation provided by fear of failure, prompted by perceptions of the personal and professional consequences of failure. The strength of the presence of fear of failure among the interview

participants is in keeping with the quantitative data analysed in Chapter 7, and more commonly emerges from the reflections of successful students compared to unsuccessful students. In higher education research fear of failure is associated with surface learning, yet in this study it emerges that this fear motivation is not abstract in nature, rather it is strongly associated with the students' examination focus and perceptions of the negative consequences of failure, and it seems to prompt the students to engage in strategic and deep learning approaches and study activities.

F AE students commonly reflect that they sought to understand the material they addressed in their FAE preparation, primarily because they perceived that the examinations required understanding rather than regurgitation of factual information. However, the efforts made by the students to achieve the desired understanding varied considerably. Some of the successful students described a more holistic perception of understanding in the context of the FAE, with a number seeking broad-based, integrated understanding and showing an awareness of the interplay of work-based experience and theoretical knowledge. Only a couple of students sought understanding in their study because of internal motivation: Ronan because he could see benefits from understanding the material for future work activities and Joanne because of the challenge it provided to her personally. In both cases it must be said that the students were also examination focussed. It was identified too that many of the unsuccessful students expressed uncertainty with regard to balancing the development of understanding of individual topics against coverage of the breadth of the syllabus.

In analysing the students' study activities it was found that the themes of 'time', 'syllabus' and 'organisation', developed in the preliminary interviews, eminently captured the essence of students' narratives in this phase of the study. Time issues framed students' descriptions of their activities and, in particular, the delineation of the pre-study leave and study leave period are marked. Commonly the activities in which students engaged prior to study leave centred on attending lectures and collecting notes. While attendance at lectures varied, and some students had positive reflections on the usefulness of lectures, many successful and unsuccessful students did not place much value on the contribution of

lectures to their preparation. Once study leave commenced, the majority of students appear to have studied hard in terms of committing hours to study and the mock examinations, which provided a mark of time in the study leave period, were found by many to be a useful exercise. For some students the mocks simply awakened the realisation about how much more work was required before the real examinations. For others it highlighted the gruelling mental and physical challenge that FAE week would present. While the mocks provided comfort to some students that their preparation was on the right track, a few students felt that this comfort was misleading as they then encountered problems with the real examinations.

The syllabus theme embraced two principal aspects, that of syllabus coverage and practicing questions. The FAE syllabus is extensive and, while many of the unsuccessful students describe grappling with the breadth of it, the successful students do not indicate difficulties coping with it. Some, indeed, dealt with the bulging syllabus by focusing on the development of a broad integrated understanding of the syllabus material, while others focused on emphasising perceived important topics. Getting familiar with the material on the syllabus, was described as the first aspect of study by most students. They then progressed to practice questions and interrogate past examination papers. While some of the successful students viewed past papers as simply directing their study to important areas of the syllabus, most viewed the practising of questions from past papers as the mechanism to develop their skills for applying their knowledge. Indeed, it was viewed by many as the critical aspect of their preparation programme. Many of the unsuccessful students reflect that they didn't practice questions enough, or they didn't embed them into their preparation appropriately.

The organisation theme relating to study activities is dominated by students' efforts regarding their notes. As the FAE is an open-book examination considerable time and effort is expended by students gathering, filing, indexing and referencing notes so that they are useful in the examination hall. The descriptions of organising notes are not as detailed or as graphic as those which emerged from the preliminary interviews, but the importance that students place on files is undiminished. An interesting elaboration of the organising notes theme

is the explicit recognition by a couple of the successful students that the activity is intrinsically personal, as they perceive that the physical organisation of notes is associated with the way one mentally organises information. The notion of physically organising work space, which emerged so evocatively with Jack in the preliminary interviews, is delineated by two of the students.

The final part of this chapter presented students' reflections of FAE week itself. Some students were simply delighted to get to the start of the examination period as it signified the end of the intense preparation period. However, many students describe stressful and emotional experiences during the week of the examinations. Some reflect on difficult papers which they encountered, in terms of individual requirements or time management issues. Depictions of tears, panic and exhaustion are presented as well as memories of the enveloping relief once the week was over.

Once the FAE week came to an end, the students went off on holidays and filed their experiences at the back of their minds. Returning to work to engage in busy assignments left few of them pondering on the outcome of the examinations, but ultimately the reality of success or failure was upon them with the release of the results in November. The following chapters explore students' reactions to these results and the perceptions of the outcomes of the FAE learning process are examined.

CHAPTER 9

OUTCOMES OF THE FAE LEARNING PROCESS: PERCEPTIONS OF SUCCESSFUL STUDENTS

- 9.1 Introduction**
- 9.2 The meaning of FAE success**
- 9.3 FAE success factors**
- 9.4 Perceptions of self**
- 9.5 Other people's perceptions of successful students**
- 9.6 Effects of FAE success on work**
- 9.7 Other outcomes of the FAE learning process**
- 9.8 Being successful having previously failed**
- 9.9 Summary**

9.1 Introduction

A learning outcome is the consequence or product of a learning process, or it may be viewed as a measure of the extent to which the objective of a learning task has been achieved. Typically, in studies exploring the process of students' learning, the learning objective relates to the achievement of a deep understanding of the relevant concepts or material and hence the learning outcome is the degree of deep understanding that the student can demonstrate. While the evaluation of the learning outcomes achieved in such research studies often occurs through qualitative interviews with students, the measurement of learning outcomes within higher education and professional education is commonly operationalised through assessment in the form of examinations. The learning outcome measure provided by an examination system must thus be considered in exploring students' learning within a given learning context, particularly as it is the mechanism by which the education system signals success or failure. However, it must be remembered that the extent to which examinations capture every aspect of the learning outcome is questionable and so there is merit in exploring ancillary aspects of the learning outcome using other means. Furthermore, the researcher believes that often students achieve outcomes or products from a learning process that are not specifically related to the learning objectives of the learning task and these outcomes can be valuable or important to the students and to other stakeholders.

This study takes place in the context of the FAE of the ICAI, where the FAE represents the final set of examinations which evaluates students' technical competence to become Chartered Accountants. The findings of this study to date have illustrated that students' intentions in entering the FAE learning process are focused on passing the examinations and obtaining the qualification. While the success or failure of the students with regard to the FAE is an objective external measure of their ability to demonstrate technical knowledge, there are many other perceived professional and personal outcomes accruing to students from the FAE process. This chapter and the following one aim to explore the range of outcomes of the FAE learning process.

Chapter 8 explored qualitatively the learning experience of students as they prepared for FAE 2001 and, in particular, the various dimensions of students' learning approaches in this context were examined. The students interviewed met with varying degrees of success with regard to FAE 2001: two of the interviewees were among the ten students listed as having the best overall marks, 18 other interviewees successfully passed the examinations, but, ten were unsuccessful. As the objective measure of students' learning outcomes is so clearly delineated, and the researcher considers that the variation in this critical outcome may affect students' perceptions of the other outcomes of the process, the analysis focuses on the successful and unsuccessful students separately. Firstly, this chapter explores the meaning of passing the examinations to the successful students. Their reflections on the factors which contribute to success are considered and their self-perceptions having passed the FAE are then analysed. Furthermore, the students' perspectives concerning the effect of their success on the perceptions of others and on their work experiences and careers are delineated and the chapter concludes with an exploration of perceived ancillary benefits of the FAE learning process. The perceptions and reflections of the unsuccessful students are subsequently examined in Chapter 10.

9.2 The meaning of FAE success

For so many of the students, as was explored in Chapter 8, FAE study leave was an intense period of preparation. Similarly, the examination week itself was a stressful experience and the students were relieved to get to the end of the week and have a much-needed break from study. FAE results traditionally are issued on the third Friday of November, approximately ten weeks after the completion of the examinations. A student's results are sent to him/her by post to arrive on the Friday and the ICAI Examinations Office will provide results to students by telephone. In addition, a list of students passing the FAE is available online and hard copies are circulated on the Friday morning to all member firms and other interested parties. Thus, typically, FAE students will know their results from early on the Friday morning. However, due to some administrative errors by the ICAI, FAE 2001 results were released a day earlier than planned. This took all students

by surprise and caused utter confusion. Tradition has it among FAE students that they await the post at home to discover their own results, they then may go into work for a couple of hours, but more typically will meet friends and colleagues for lunch to commence the celebrations of their success. However, practically all the FAE 2001 students went to work on the Thursday morning blissfully unaware that the results were already on their way to their homes. Thus, many of them found themselves in the position of having to find out their results surrounded by their colleagues, by either gaining access to the online pass list, or by getting through by telephone to the ICAI's Examinations Office. The unexpectedness of the situation added to the stress for many of the students and emotions ran high as confirmation of outcomes was sought. The turmoil experienced by the students is well expressed in Lisa's narrative:

There was a big panic that morning getting the results. Obviously we were not expecting them, I was cycling into work going down Harcourt Street - I was in Client A - and I saw 'Gemma' coming up as I was going down, and I shouted at her 'Good morning' because you see the hair coming, and she said to me that there was a rumour that the results are out today and I was like 'yeah right'. ... So I went in and changed into my suit and two other guys 'Joe' and 'Amy' were hopping around the place saying that they were out. 'Joe' said 'I got them, I got them', his mother runs the post office and she saw the Institute envelope arriving and thought 'I didn't think they were due out today' and opened it and rang him, so he had them by 9am. So I rang home, but our postman doesn't come until 2.30pm, and I said 'they're out today' and Dad was like 'oh, right' because I had been in bits that week. I have never worried about exams results as much as I did that week. There were three of us waiting on them in Client A, and there was another girl who was a year younger who had just done Prof 2 so she didn't really understand quite the significance of it and she actually roared at me one day 'shut up about FAE will you?' So I had them all hyped up. So 'Amy' got hers at 9.20am and I kept ringing home and they still hadn't arrived, then I was ringing the office to see if they had a list, because there was an unofficial list going around. I rang my senior manager, who thought I had them and was enquiring about other people, and I was like 'I don't have them yet!'. So then eventually they went up on the internet and about 5 minutes later my friend 'Art' was on the phone and he goes 'not only were you placed but you are getting an Oscar for your performance after auditing' and I was like 'oh right (laughing) it obviously didn't go quite as badly as I thought!' They all rang me that morning and they were slagging the living daylights out to me for crying over auditing. [Lisa]

When the students reflect on receiving their results and the meaning of FAE success, two principal themes emerge, that of 'relief' and 'career opportunities'. While the associations of FAE success to career progression reflect the professional concerns of the students, the palpable sense of relief which envelops their narratives is essentially associated with their personal well-being. Indeed, for many of the students relief is what FAE success has ultimately provided them. For some, the feelings of relief result from having a satisfactory outcome to the intense preparation that occurred over the summer months, as Emma comments: "it was a hard slog getting there really, so I was just really relieved to have it all over".

The conclusion of the qualification process to become a Chartered Accountant provides many of the students with feelings of satisfaction and, importantly, their success at the FAE means that they have avoided failure. As indicated in the exploration of motives and intentions regarding FAE preparation, avoiding failure provided incentives to many students and there is much relief when this outcome is achieved. For some of the students, the desire to pass and avoid failure emerges from their observations of the effect of failure on friends and colleagues in previous years or from their expectations regarding how they will be perceived if they fail. However, for a small number of students the fear of failure and the resultant relief that arises on avoiding failure, is a function of a real experience of prior failure. As illuminated in the previous chapter, both Rachel and Laura failed previous professional examinations and they were very determined in their FAE preparation to ensure they passed at the first attempt. Both contend that their previous experiences of failing had affected their confidence and their perceptions of their standing with colleagues. They were fully aware of what failure is like at a personal level and they did not want to experience it again. Similarly, following her failure at FAE 2000, Susanna is overwhelmed with relief. However, she contends that her sense of satisfaction is still tempered by her horrendous experience of failing the previous year. Darren provides another variation regarding the source of relief on attaining FAE success. He concludes that FAE success essentially means "everything" to him and he contends that it has provided him with a release from the constant pressure which has hung over him for a year as he has sought to qualify as a Chartered Accountant. Darren had also

experienced failure in professional examinations previously, but that prior failure had really shocked him and he felt it was out of character and out of line with his complete academic record. Thus, he felt that by passing the FAE at his first attempt he had redeemed himself and he felt that things were "back to normal".

While relief is the overwhelming reaction to FAE success for many of the students, and indeed it is the enduring reflection of some as outlined above, for others the initial relief gives way to feelings of satisfaction and achievement. Colin describes his sense of achievement as releasing a feeling of "unbelievable joy". He contends that he had worked so hard to achieve success and the FAE marks the culmination of all his efforts since he commenced his accounting studies at university. Many of the students share this sentiment (e.g. Kara, Lisa, James, Simon, Gary, Emma). Furthermore, Darren reflects that qualifying as a Chartered Accountant is an achievement which no-one can take away from him and it marks a level of qualification above that of attaining his degree. For Simon, passing the FAE has provided him with reassurance that he is capable of being a Chartered Accountant and that he is "worth the chartered seal".

Eamonn contends that his success at FAE 2001 means very little to him. He is glad to have qualified as a Chartered Accountant but, as he has decided to change career path and to retrain in the medical field, he knows that he will use little of the knowledge and skills that he has gained throughout the FAE process. However, Eve's narrative provides an interesting variation on the meaning of success. For so many of the students passing the FAE has provided a release from pressure and an end to uncertainty but, while passing the FAE has provided Eve with satisfaction, it has also generated feelings of uncertainty. She describes her success as an anti-climax, as she explains:

I think it is kind of a relief, yet in a way you are kind of a little bit frightened by the fact that it is all over. You know you have been aiming for this since you have gone to college, because I knew I wanted to be an accountant when I went to college. You are kind of like, it is so far in the distance, but yet when you are finished you are a little bit kind of 'oh God what will I do now that it is over?'. Like you are delighted and your family are delighted and they are just so proud you know, and you are actually thrilled that there are no more exams. But then after it has all died down, it's

the anti climax of it and you are like 'this is it now, what am I going to do now?'. [Eve]

Eve's uncertainty is very much bound up with career considerations and indeed, as outlined at the outset of this section, the second aspect of the reactions of practically all of the students to their success is associated with career issues. In the first instance, many of the students associate passing the FAE as providing them with career freedom. In addition to passing the ICAI's professional examinations, the completion of a training contract with an approved employer is required to qualify as a Chartered Accountant. For all of the students in this phase of the study, their training has been conducted in accounting firms. However, now having passed the FAE and the completion of training being little more than a formality, many students feel released to make their own career choices and to leave the practice environment, as Rachel comments: "it just means that I can move on, I'm not stuck or trapped anymore". Rob similarly bluntly expresses his sense of freedom: "basically, I can leave this job". A number of the students indicate that the route to qualification has required few decisions since the time they left school and commenced their study at university. Now, on completing their examinations and training contracts, they can make their own choices. While Eve expressed a certain anxiety concerning this freedom, most of the students who reflect on the issue are welcoming of the opportunity to choose, as Joanne contends: "basically, it means the freedom to move on and I can now decide where I want to go from here".

The majority of the successful students refer in some way to the value they perceive is associated with gaining the qualification of a Chartered Accountant. In the first instance, some reflect on the recognition and credibility associated with the qualification. Kara and Colin argue that it is very well-recognised in the business community and also there is good understanding of how tough the examinations are. This recognition is valued by Kara and she feels it is a good reward for all her hard work. Lisa, Darren and Matt similarly acknowledge the recognition in the business community and society generally for the qualification they have achieved, but they also reflect that the qualification is enduring and cannot be taken away from them. Shay contends that obtaining a professional

accounting qualification gives him "a certain class or status" in society, which is recognised and valued in line with other professionals such as doctors and lawyers. For Susanna the status that the FAE has provided her with is important not in terms of her standing in society at large, but rather specifically in her professional activities in her training firm. Susanna feels it is important to be able to tell clients that she is qualified and, furthermore, her fellow colleagues afford her more respect as a consequence of her FAE success. Roy too reflects on how his success at the FAE provides the foundation for gaining greater trust and responsibilities among the management of his firm as he explains the personal and professional meaning of success for him:

It has meant I can sort of hold my head up in the office because up to now, you know, when you see everyone else in the office getting the FAE results, its more who didn't get them than who actually got them, that's just on a personal side of things. From a professional aspect, it has meant that they trust me more I think, you know, you have proven that you have a certain level of technical knowledge and they don't question you as much I find in here, which makes you feel as if you actually know something, so that's what it means to me to have passed them.[Roy]

Most of the students view the career benefits of their FAE success in terms of the job opportunities that exist for Chartered Accountants. Ultimately, the students view their newly-acquired qualification as a career passport, as they consider it to be well-recognised internationally, qualifying them for a wide range of financial and business careers in different environments. Within accounting practice James considers that qualification opens the door to being assigned more complex and risky work, whereas Ronan and many other students contend that a whole range of jobs outside the practice environment have opened up to them on acquiring their qualification. The financial benefits associated with qualification do not go unmentioned by the students. These financial benefits will accrue over the long-term as a result of the career opportunities that the Chartered Accountant qualification affords, but there are also immediate financial rewards forthcoming from their training employers which many of the students have appreciated (James, Susanna, Gary, Colin, Matt).

In summary, FAE success seems to first and foremost provide students with personal reward for their hard work over the preparation period. The students

express heart-felt relief that their efforts have been successful. For some this relief emerges from the avoidance of examination failure, for others it merges into the feelings of satisfaction and achievement that the success has exposed. In terms of the professional aspect of the meaning of FAE success, the students generally feel that it gives them career freedom and opens a range of career opportunities that they would otherwise not be able to access. It appears that while the career benefits might be the most enduring affect of FAE success, the personal relief and sense of achievement of having come through the challenging FAE preparation and examinations, provide real and immediate satisfaction for the students.

9.3 FAE success factors

Given the time and effort that most of the students committed to preparing for the FAE, as evidenced in Chapter 8, it is perhaps not surprising that their perceptions of success factors are dominated by issues associated with preparation. As will be explored below, these factors pertain to study habits, study activities and motivation and attitude. Furthermore, a number of students also see factors associated with activities and demeanour in the examination hall itself as being critical to their success. Interestingly, in considering critical success factors, the students extensively identify factors which are within their own control. James is the only student who highlights factors external to himself which he perceives were important in determining his success.

For a number of students the most important factors associated with their FAE success are determination and dedication, which are operationalised through hard work (Rachel, Mark, Rob, James, Shay, Joanne and Eamonn). There is a consensus among these students that it is difficult to envisage a situation where a student works really hard and doesn't get the reward; for such a scenario to emerge the individual would be "really unlucky" (Eamonn). For Roy, Kara and Eve working regular study hours over the study leave period and maintaining a consistency of effort and planning the use of study time is paramount, as Roy comments:

(The critical factor is) the stamina of actually not going in spurts at it, but actually treating it as a day job, you know... to actually do not a huge amount every day, like you know, not to try and climb a mountain every day, but just to try and do it over a space of time and organising your time. [Roy]

For Eve an ancillary factor associated with adopting a consistent study effort was to know what suited her in terms of the hours she worked and the way in which she organised her time. She feels that having self-belief in one's ability to design an appropriate study plan is important and one should not ponder on the study habits of friends and colleagues. Ronan similarly places emphasis on self-belief and on the need to ignore those who revel in scare-mongering.

While not all of the students isolate success factors associated with study hours and study habits, nearly all of them identify various study approaches and activities as critical to success. In the first instance, focusing on the demands and requirements of the FAE is identified as being central to effective preparation and ultimately to success at the FAE. Many of the students indicate that recognising that the FAE requires broad business knowledge, rather than detailed technical facts is critical to appropriate preparation (Susanna, Colin, Matt). There is a need to integrate knowledge (Simon, Mark, Lisa) and to focus on understanding the material so that one can deal with new scenarios in the examination. Thus, the students placed emphasis on gaining understanding rather than on memorising factual detail (Rachel). It is not that the students deny the need to have technical competence, indeed some of them rate it highly (Emma and Lisa), rather it is the assertion that success is unlikely to emerge from that alone. Developing a logical approach to dealing with case studies and questions is important and using common sense to aid the application of knowledge is emphasised by Lisa and Colin. Similarly, Gary and Darren contend that success hinges on preparing adequately to be able to spot the important issues in the examination. Indeed, practising case studies and examination type questions is perceived by many students to be an important step on the road to success. While those students above isolate the reasons why practicing questions is important, others simply identify the activity as critical to achieving a satisfactory outcome (Emma, Mark, James).

As the students contemplate success factors, a number of other features of the preparation period are identified. Roy considers that it is important to be selective in the lectures attended. He feels that one should only attend the lectures from which one derives benefit. Gary feels lectures can contribute to preparation but they can be over-rated. He contends that, to achieve success, one mustn't abdicate responsibility to lecturers, rather one has to work hard and be self-motivated. Organisational issues, which form such a significant element of students' preparation, are only ranked as significant for success by four students (Susanna, Joanne, Mark, Gary). For many others, being properly organised is a pre-requisite for success, but being organised alone will not generate the desired outcome, i.e. necessary but not sufficient.

To some extent some of the attitudinal and emotional issues which some students consider are critical to success have been alluded to in the discussion above. Eve emphasises self-belief in planning one's preparation, and self-discipline is rated highly by Kara. Gary contends that the right motivation is essential if good preparation for the FAE is to be achieved. He feels that motivation arising from a general level of happiness and fulfilment in one's job will provide the foundation for good preparation in terms of dedication and concentration. Both Laura and Eve consider that maintaining a sense of calmness during the preparation period is critical to achieving success. Eve maintained being calm and relaxed during study leave by breaking all contact with others preparing for the examination, whereas Laura focused on achieving calmness despite the fact that she had a friend also preparing for the FAE who was totally stressed out. She also contends that one should mentally prepare oneself for the examinations being as bad as they possibly could be. Ronan considers that the right emotional preparation is critical for success. He reflects that for him the key factor in his preparation was to maintain a sense of perspective in conjunction with self-belief, as he explains:

I think certainly you have got to, it's easy to say, but be realistic, they are only a set of exams and that is what I kept telling myself and that is the way I have treated every set of exams and I have passed them all first time and I didn't see any reason to change my approach. [Ronan]

In terms of success factors associated with completing the examinations themselves, calmness again emerges as important to a number of students (Eve, Laura and Joanne). Laura feels that her mental preparation as well as her study activities allowed her to work hard in the examinations in a relaxed and effective manner. She argues that success is more likely to arise if you maintain self-control in the examination:

You need to kind of sit there and go 'Right, I have got like four hours to do this, I don't know what that question is but I am going to make a damn good go at it, like'. [Laura]

Eve similarly feels that avoiding panic in the examination hall is critical and Colin values making a real effort at addressing the examination papers. He contends that trying really hard in the examination and applying common sense to the problems presented is essential. For Darren employing effective written communication skills in the examination is paramount in order to achieve success. Laura also stresses the importance of time management in the examination. She reflects that in previous examinations she has often had problems managing her time, but for the FAE she was determined to manage her time and, with a clock on her desk and strict self-control, she achieved her goal. Thus, the discipline and self-control that Laura enacted during her preparation for the FAE were practised again in the examination and were central to her sense of what contributed to her FAE success.

As indicated at the beginning of this section, the successful students primarily attribute their success to things that they personally controlled or determined. The discussion has highlighted that, for many students, aspects of their preparation were critical factors in achieving success, while for some the way they behaved and acted in the examination hall was important. James on the other hand, while acknowledging the role of personal attributes and efforts, particularly intelligence and dealing with the examinations, contends that there are issues outside one's control which affect whether a student achieves a successful outcome. He feels that it is obvious that the state of the economy influences the ICAI's perception of the need for new Chartered Accountants which then in turn determines "where the cut off point is" with regard to the FAE students. He argues that in 2001 there was a need for additional Chartered Accountants in the market and so a pass rate of

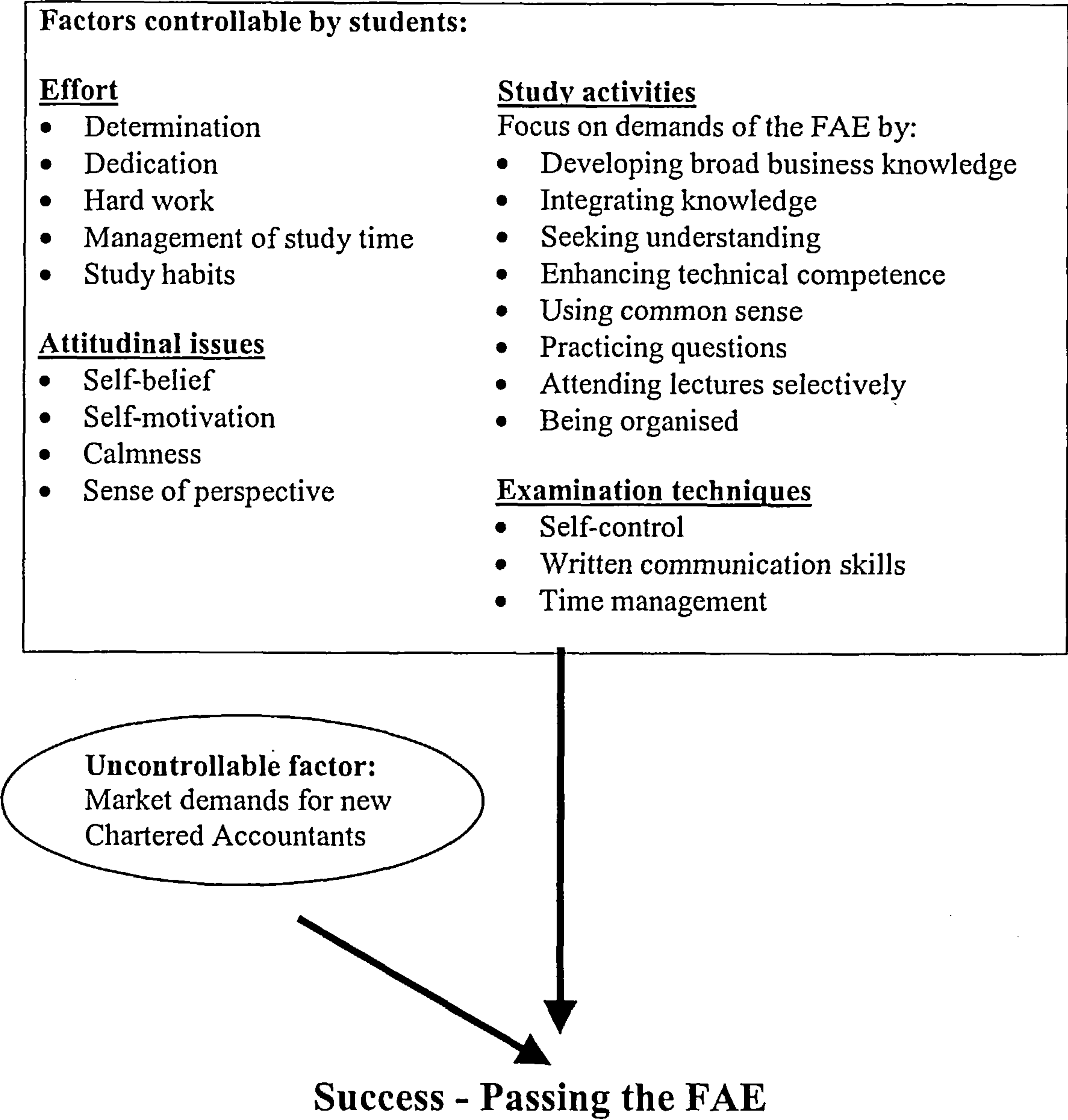
84% at the FAE was unsurprising. He indicates that more difficult economic conditions will affect the rate of success at the FAE and, indeed, he foresees a much lower pass rate in 2002, and he comments, "I can't tell you how nervous I would be if I was doing FAE this year"¹. While many of the other students make reference during their narrative to the high pass rate in 2001, they perceive it to be as a consequence of their good performance in the examinations as a result of appropriate preparation. They do not give any indication that they might perceive the pass rate to be determined rather than emergent.

Figure 9.1 attempts to capture the range of success factors identified by the successful students and delineated above. As analysed previously, most of the factors proposed by the students as instrumental in their success are factors which are controllable by the students themselves. To succinctly present the analysis Figure 9.1 has classified the factors into four groups: Effort, Study activities, Attitudinal issues and Examination techniques. The display also recognises the issue raised by James regarding the impact of market demand for new Chartered Accountants on the determination of the FAE pass rate.

Having examined the perceptions of the successful students regarding factors leading to success, it will be interesting to explore the perceptions of success factors of the students who were unsuccessful. Such explorations will be conducted in Chapter 10. At this point the successful students' perceptions of themselves having passed the FAE and their reflections on the perceptions of colleagues and friends will be explored.

¹ No research to date has explored the pass rates and the potential drivers of those rates. The increasing pass rate in recent years (see Table 7.22) during a time of economic growth does intimate the need for such research. Interestingly, the pass rate in 2002 was 70% (ICAI, 2003).

Figure 9.1 FAE success factors - perceptions of successful students



9.4 Perceptions of Self

In the view of the researcher an important nuance of the concept of success within a learning process is the self-perception of the individual who is deemed 'successful'. Indeed, changes in self-perception are identified as an outcome of the learning process in Biggs three Ps model of student learning, which was described in Section 3.3.3. In the case of the students presenting for the FAE, the badge of success is awarded to those who pass the examination. To some, passing the FAE

is simply a professional hurdle which is surpassed and does not affect their view of themselves. However, for others, success at the FAE impinges in varying ways on their self-perceptions.

The majority of the students reflect that their success at FAE 2001 has not changed their perceptions of themselves. However, success has contributed to a sense of well-being and many of the students are proud of their achievement (Roy, Kara, Lisa, Mark, James, Simon, Ronan, Joanne). Emma, Roy and James contend that they were confident of their abilities and their capacity to pass the FAE, but actually achieving success does generate a sense of relief that one's self-belief was merited and a sense of pride envelops their self-perception.

FAE success has provided a boost of confidence to many students (Laura, Roy, Colin, Rob, Matt, James, Shay and Gary), particularly in the workplace, as they feel that they have more self-belief in handling work activities and situations. However, while Emma and Joanne are pleased with their achievement at the FAE, they do not feel better placed to do their jobs as a result of passing the examinations. For Emma particularly, there is a sense that in many ways her noteworthy success at FAE 2001, when she achieved a top ten place, has initiated problems for her at work. She contends that, while she is pleased with her FAE success, it simply confirms that she "can do well in exams... it doesn't make you any better at the job". As will be examined in the next section, Emma conveys a sense of someone now under stress in the workplace. Her FAE success has brought her to the attention of senior managers and partners in her firm and their expectations of her have increased the pressure she is experiencing. Laura is really pleased with her achievement of passing the FAE at the first attempt. She had experienced failure in prior professional examinations and, as was noted in the previous chapter, she determinedly thought about her study approach and activities as she prepared for the FAE. Furthermore, she also addressed her mental and emotional preparation in advance of the examination. Thus, given the thoughtfulness and the thoroughness of her preparation, it is not surprising that Laura had self-belief and she has not altered her view of herself as a result of the outcome. She reflects that failure would have affected her self-perception. She has found that, while her success at the FAE has given her added confidence in the

workplace, like Emma, she feels it has added some pressure too as she now feels that she should be able to deal with any situation, she can "have no excuses anymore". Joanne contends that, while passing the FAE is an achievement "I don't feel I can rely on this". As Joanne works in the Taxation department of her firm she feels that real status in the workplace will only come about when she completes the examinations of the Institute of Taxation in Ireland, which she hopes to do in the coming year. Thus, while the qualification as a Chartered Accountant is required of her in the workplace, the taxation qualification will be the one that adds value to her profile.

Three students indicate that the FAE has altered their self-perception in some way. In the first instance, Matt feels that passing the FAE allows him to confidently believe in himself as a professional accountant. Up until that point he feels he has played the part of an accountant or trainee without conviction:

I suppose you feel, you know, you have done something right and it gets rid of that feeling that you are bluffing a bit and that maybe you shouldn't be an accountant. [Matt]

Passing the FAE has allowed Matt to reflect on himself and to be pleased and he feels a sense of satisfaction which he didn't experience previously: "well I'm doing all right". Rachel and Darren both contend that, to some extent, passing the FAE has altered their recent perceptions of themselves. Rachel's experiences of failing previous professional examinations had severely knocked her confidence. Passing FAE has, in many respects, rejuvenated her, as she comments: "I was beginning to worry that I was a failure (*laughing a little*), so it's a boost!" The personal blow that Rachel experienced in failing previous professional examinations came after she had been very successful at university. Similarly, Darren failed Prof 3 having achieved a first class honours degree. He reflects that he "hated" the experience of failing and "it put a big dint into my confidence". He feels that passing the FAE at his first attempt cleared his head of perceptions of being a failure and allowed him to feel that he was "back to normal". Thus, success at the FAE not so much changed his self-perception, but allowed him to remove the temporary view of himself as a failure.

Both Eve and Susanna were surprised by how little FAE success has affected their self-perceptions. They both expected to feel and think differently, but the anticipated changes did not occur. Eve is pleased to have passed the FAE but she reflects "I thought I would feel an awful lot more about myself ... but I don't feel any different". Susanna passed FAE 2001 having failed a single paper in FAE 2000. Succeeding having experienced failure did not really generate feelings of achievement for her. She was happy and pleased with herself for persevering but she genuinely believes that her experience of failing scarred her for life. While passing in 2001 softened the edges of her experiences, it hasn't eradicated her memories. She was surprised at the limited impact of her success on her feelings and self-perception:

I thought if I got this exam now my whole life will be brilliant and it isn't, it is the same, it's just that if I didn't get it, it would have been 25 times worse, that is what it is more like now. [Susanna]

In summary, the limited impact of the students' success on their self-perceptions is perhaps not surprising. Most of them have been consistently successful in examinations and, while they may have had fears and anxieties regarding the outcome, they express an underlying belief that they were more likely to be successful at FAE 2001 than unsuccessful. As will be seen in the forthcoming sections, some students perceive that other people see them differently as a result of their success, and many of them reflect that FAE success impacts on their work experiences.

9.5 Other people's perceptions of the successful students

Many of the students consider that they are perceived differently in the work place as a result of achieving success at the FAE, as they feel that they are afforded more respect by management and junior staff (Rachel, Roy, Kara, Lisa, Darren, Colin, Gary and Eamonn). Emma and Lisa both reflect that they appear to have impressed the senior management in their respective firms by achieving places in the top ten list of results, as Emma comments:

Well a lot of partners were very impressed like, so yeah, people are going around at the moment thinking that I've a golden halo on my head or something (laughing), but it'll fall off pretty soon! [Emma]

Lisa is slightly indignant as she reflects how a senior manager in her firm responded to her success by saying, "I didn't realise you were that brainy!" She has also noticed how the firm has in some respects usurped her success as that of the firm and indeed, partners have repeatedly made reference to her success in dealings with clients. She is philosophical about this, though she reflects that until her FAE success she had not been distinguished in any way from her peers within the firm.

Rachel and Roy both feel that the new respect that their FAE success has solicited in the workplace is evident in very distinct ways. Firstly, Rachel contends that she now has more autonomy as her activities are monitored less closely and she feels she has greater opportunities to make decisions and suggest courses of action which she considers appropriate. She also reflects that, since passing the FAE, she has been actively encouraged by managers to consider committing herself to the firm for a few more years. Roy similarly feels that FAE success has inflated his value to his firm. He contends that partners have afforded him more respect since his success as they now view him as a viable future member of staff. Matt has experienced changed perceptions in the workplace, but among his peers rather than among management. He feels that his colleagues have deemed him to be the "technical whiz" as his FAE success certifies his mastery of accounting regulation and practice.

Colin, James, Simon and Eve perceive that FAE success is expected by their employers, thus there is little alteration of perceptions when success is actually achieved. In James' firm eleven students sat the FAE and all were successful, thus, he contends that there is nothing noteworthy about any individual. Another variation on the perception of students regarding the expectations for success is the perception that failing FAE is viewed very negatively by their employers. Rachel contends that, while her firm claim that failing examinations does not affect the esteem in which an employee is held, actions speak louder than words and she has seen how managers look down on those who fail and how they halt

the progress of those who are not successful at the FAE. Kara similarly reports expressions by her firm that failing doesn't matter. Yet, like Rachel, she has seen students who have failed not making the progress in the firm that they might otherwise have done. Rob, Ronan, Colin and Joanne also feel that failing the FAE is negatively perceived by the management in their firms and that they feel there are real consequences to not succeeding.

Only a few students feel that their success at the FAE has left the perceptions of others unaltered. Mark contends that this is the case and Laura considers that the only reaction of her colleagues to her success was relief on her behalf. She contends that her colleagues observed the effect on her of failing Prof 3 and willed her to pass for her own emotional well-being.

In terms of the impact of their success on the perceptions of their friends and family, few students feel that significant changes have occurred. Laura's family and friends shared the relief of her work colleagues when she passed the FAE, whereas Gary reflects that his friends and family had no real sense of the enormity of the examinations, so his success was simply what they expected. Roy ruefully reflects that some of his friends were surprised that he passed the FAE at his first attempt and so they may view him slightly differently than previously. Eve, Kara and Darren acknowledge that their friends and family have been really impressed by their FAE success as Darren comments, "I suppose it was a big thing for the family because they go through it as well". Generally speaking though, there is a sense that the students' relationships with friends and family are at a much deeper level than that at which success or otherwise alters perceptions of each other. Family and friends simply delight in the success of the students for what it means to the students themselves.

9.6 Effects of FAE success on work

The perceptions of the successful students which are held by management and colleagues in the workplace may be operationalised in the allocation of work activities and responsibilities. For students working in the audit departments of

their firms, they can be allocated different roles within an audit team (senior in charge, supporting senior, semi-senior, assistant) and they can be assigned to work with clients of different size and complexity. Similarly, for students working in Taxation departments, their work allocation can alter their level of responsibility, the degree of supervision they experience or the type of client they advise.

The majority of the successful students does not feel that success at the FAE has altered their allocation of work at their firms. There is a consensus among the students that there is a natural progression of work allocation for trainees within accounting firms, which is dependent on their number of years in the firm and their resultant experience in their training departments. Thus, the firms have expectations that the students will be able to progress in this manner and this feeds the trainees' expectations of what work they will be dealing with in the upcoming year. The successful students report that, since passing the FAE, they are simply dealing with the work that they might have expected to be allocated, which naturally involves greater complexity and more responsibility than in the previous years. Colin, Mark, Matt, James, Ronan and Eamonn contend that, if they had failed the FAE, their progression in line with the natural scheme of things in accounting firms would have been halted. Thus, they argue that success at the FAE is expected and changes in work are planned for students anyway, with variation in progression only occurring if FAE success is not achieved.

While both Darren and James affirm that they have not experienced changes in their work allocation as a result of their FAE success, they both acknowledge that their success makes them eligible for some of the public sector work for which their firms compete. Many of the public sector contracts awarded to accounting firms require that the staff servicing these contracts are qualified professional accountants and both Darren and James are hoping that they might be selected to complete some of these assignments. Roy argues that, while the work he is completing within the audit department of his firm is what he expected to do, his FAE success has provided him with the opportunity to transfer to the Corporate Finance department. Such a transfer would not have been possible if he had failed the FAE.

Three students consider that the work which they are doing has changed as a result of their FAE success. Since passing FAE Kara has been promoted to the role of supervisor in her firm, resulting in her completing more complex work and incurring increasing supervisory responsibilities. She contends that the critical factor in her promotion ahead of other students was her success at the FAE. Both Emma and Lisa consider that they have been allocated more difficult work than they might have expected since their success at FAE. Both feel that they have been assigned to more complex jobs than their position in the natural hierarchy would suggest and they feel that this is directly related to their examination success. For example, Lisa reflects that she has been allocated as the senior in charge on an audit when she and the other members of the audit team would have expected her to be the supporting senior. Interestingly, Lisa and Emma are the two students in the study who achieved places on the Top Ten list of FAE results.

9.7 Other outcomes of the FAE learning process

The exploration of FAE students' motives and study approaches and activities in Chapters 6-8 has shown that they are very focused on their examinations. The FAE is the final hurdle for qualification as a Chartered Accountant and the students wish to achieve this goal, thus, their study and preparation is guided by their perceptions of what will lead to success. The reactions of the students to their success, examined earlier in this chapter, primarily relate to relief that the qualification process is complete and pride and delight in their achievement. They are also very conscious of the career opportunities that their professional qualification provides. In this context then, some of the students' were surprised to be asked to reflect on outcomes of the FAE process other than qualification is perhaps understandable. Indeed, some of the students sought clarification about what might constitute other outcomes. On the whole, as will be outlined below, students' reflections on this theme related to either knowledge or skills which they consider will be enduring, or to personal attributes which they feel have been enhanced by the FAE process.

Firstly a number of students feel that they have gained knowledge from the FAE programme which will help them perform their professional duties in the future (Matt, James, Susanna, Shay and Gary). Colin contends that his general awareness of business issues has been enhanced and Ronan considers that he is better able to think critically and to evaluate business problems more holistically. Emma feels that her technical knowledge base has been expanded but, more importantly, she has developed information retrieval skills and the capacity to identify critical issues in business scenarios. For Roy, the FAE process has caused him to alter his view of the scope of professional accounting. He now recognises that accountants have a much broader business remit than his prior perception which focused on technical knowledge and skills. Lisa, Kara and Matt consider that they have improved their written communication skills as a result of the FAE programme and they feel that they will be able to use these skills when dealing with clients and in their future careers. Similarly, many students contend that the process of preparing for, and completing, the FAE developed their organisational and time management skills (Rachel, Darren, Mark, Simon, Eve).

At the personal level, Kara, Matt and Darren consider that the whole process of the FAE has taught them how to gain self-control and to enhance their self-discipline, while Eve contends that the process forced her to work more independently than she would normally do, and she ultimately discovered she enjoyed her independence. Susanna feels that her whole experience of the FAE has made her more self-aware and also her experience of failing at her first attempt has increased her concern for, and empathy with, others. Also, like Rachel, she found that she had more perseverance than she previously thought and she feels more resilient. Lisa, too, considers that the FAE process has shown her that she can endure a tough and testing experience and emerge from it with a sense of achievement. Joanne reports that she feels that her FAE experience has taught her how to cope better with pressure and also encouraged her to maintain a sense of perspective regarding examinations and work-related issues.

It is clear from the narratives of the students that they have reflected little on the outcomes of the FAE. The FAE is generally perceived to be about the achievement of a professional qualification which provides them with a career

passport. There is no sense that many of the students approached their preparation for the FAE with any wider intention than simply passing the examination and qualifying as a Chartered Accountant. While, the students did identify above some ancillary outcomes and benefits of the FAE process when specifically questioned, little elaboration of the issues was provided. No student expressed or implied a perception that the FAE programme has provided him/her with the foundation for lifelong learning for the purposes of maintaining professional competence.

9.8 Being successful having previously failed the FAE

Two of the students, Eamonn and Susanna, who were successful at the FAE in 2001 had experienced failure of the examination in 2000, thus they are nicely placed to reflect on the meaning and effects of success and failure. As will be seen below, for Eamonn success at the FAE simply means that he can leave his career in accounting having achieved what he set out to achieve and he can start afresh as he returns to university to train as a physiotherapist. However, for Susanna, success at the FAE has allowed her to regain the respect in the workplace which she feels was eroded by her prior failure. Furthermore, it has allowed her to gain a degree of closure on the personal trauma which enveloped her on failing the FAE in 2000. The exploration of the experiences of these two students provides a bridge between the experiences of the other students examined in this chapter who passed the FAE at their first attempt and the narratives of the students who failed FAE 2001 which are presented in the next chapter.

Eamonn is very matter-of-fact about failing the FAE in 2000. He reflects that he failed Prof 3 on his first attempt during his first year with his training firm, which he found "a bit of a downer" but he struggled on and passed the following year. He contends that he just had "unbelievably bad luck" with FAE 2000, failing only the Auditing paper. He considers that he failed this paper simply because he made the mistake of leave a handout at home which he required for one of the questions in the examination. While this perception may seem naïve, it provided Eamonn with a rationale for failing which he could accept and deal with. He recalls that on getting the results in 2000 he simply felt unlucky and a bit annoyed with himself.

His narrative does not convey any of the sense of personal devastation which is described by Susanna, he simply accepted the outcome and worked hard for the examination in 2001. Eamonn's ability to deal with his failure at the FAE matter-of-factly may be because he had already decided that accounting will not be his lifelong career. He recalls how he had become disillusioned with accounting from an early stage in his accounting studies but he had decided to achieve the qualification of a Chartered Accountant, which was his original goal, before changing to a medical career. Thus, passing the FAE simply provides Eamonn with mild satisfaction that he is leaving the field of accounting with a well-recognised qualification.

Susanna's narrative regarding her FAE failure and ultimate success is emotionally charged. Whereas Eamonn conveyed a certain detachment regarding his initial failure of the FAE, Susanna describes an intensely personal and traumatic experience. She contends that failing the FAE was a "desperate" experience. At work she felt really awkward and a "total failure" and she remembers, "it would always be kind of whispered, you know, 'oh, she didn't get it'". She also reflects that she experienced a real double standard in action in her firm. Management stated that examination success did not affect one's standing in a department, and indeed Susanna was allocated the difficult jobs she would have got if she had passed, but when it came to her performance review, her examination failure was severely held against her. However, more than affecting her status in work, Susanna recalls the personal trauma she experienced. She contends that failing the FAE shattered her self-esteem. She felt that all her hard work, not only in advance of the FAE but for the previous seven years, meant absolutely nothing as she had failed to qualify as a Chartered Accountant. Her narrative conveys a sense of a person whose confidence was completely eroded and she recalls how she felt that the only thing which would redeem her feelings of self-worth would be to ultimately pass the FAE. Susanna reflects that preparing to repeat the FAE paper she failed created a whole new sense of confusion. She seriously had difficulty identifying how to improve her performance in the examination. She consulted lecturers at the ICAI, lecturers at the private college where she completed a revision course, and she spoke to managers in her firm and friends and colleagues who had previously passed the FAE. Yet she was still very unsure whether she

would be able to present the required answers in the examination. She felt under "horrendous pressure" in advance of her repeat examination and remembers panicking as the papers were handed out. Once the examination was over she felt that the ten weeks waiting on the results was like another difficult life sentence and when she heard that the results were released a day early, all her feelings of pressure came to the fore:

I was brought straight into my manager's office, she sat me down, I just hyperventilated, I just starting roaring crying, just pressure, stress, the thought of it ... Somebody had heard a rumour that I had got it but they didn't tell me and then they came in with the list and I found my name and it was great and I was in shock.
[Susanna]

Susanna recalls that her overwhelming feeling on passing FAE 2001 was relief. She didn't feel joy or a sense of achievement, she was just glad her ordeal was over. She was delighted for her parents who had supported her in every way possible over the year and she was pleased with herself for persevering. However, she feels that the emotional roller coaster initiated by failing a single paper in FAE 2000 has scarred her for life: "I don't think it is a thing that I will ever get over".

9.9 Summary

Success at the FAE presents most students with a sense of relief and pride in their achievement. Most view FAE success as the culmination of their study efforts since university and the attainment of a professional accounting qualification is perceived to be a career passport. The factors that the students associate with FAE success are primarily related to good preparation. All the students feel there were features of their own preparation which were critical to passing the FAE, with alertness to examination requirements, seeking understanding, time management and organisation ranking among the most popular issues raised.

In terms of the effects of FAE success, most of the students do not view themselves differently. While some feel that others in the workplace and beyond have not altered their perceptions of them, other students consider that colleagues

and friends afford them more respect and admiration. In the workplace, it is felt that work allocations are generally a function of experience and the natural progression of trainees through a firm and thus most students reflected that they have since been engaged in the type of work which they expected. Many perceived that FAE success does not propel one forward in an accounting firm, rather FAE failure holds back one's natural progression. As determined in the previous chapters, FAE students are remarkably career-focused and hence strategic in their study for the FAE. Given the importance placed by the students on qualifying as Chartered Accountants, it is not overly surprising that they have reflected little on the benefits of the FAE learning process, though when asked to contemplate the issue many students identified some knowledge, skills and attributes which they gained from the FAE process which they felt might endure for some time to come.

In summary, success at the FAE meant a lot to the students and it provided a satisfactory end to a summer of intense preparation. The next chapter explores the perceptions of the unsuccessful students regarding their outcomes from the FAE learning process.

CHAPTER 10

OUTCOMES OF THE FAE LEARNING PROCESS: PERCEPTIONS OF UNSUCCESSFUL STUDENTS

- 10.1 Introduction**
- 10.2 Failing FAE 2001: reactions and self-perceptions**
- 10.3 Students' perceptions of how they are viewed by others and the consequences of their failure on their work allocations**
- 10.4 Students' perceptions of the reasons for their failure**
- 10.5 Facing FAE 2002: changes to preparation and approach and perceptions of success factors**
- 10.6 Benefits of the FAE learning process**
- 10.7 Summary**

10.1 Introduction

The last chapter explored the perceptions of the successful students regarding the outcomes of the FAE learning process. This chapter focuses on the perceptions of the unsuccessful students. The most obvious outcome encountered by these students is that they have failed to qualify as Chartered Accountants. However, all of the unsuccessful students interviewed intend to re-present for the examinations in 2002, as their desire to gain a professional qualification remains. Zoe, Kevin and Steve must take all four FAE papers again in 2002, whereas Dan and Pat will re-present in three papers. Julie, Katie and Rosie will retake two papers, while Maura and Fergal are required to repeat just a single paper. While the students share some experiences and perceptions they also have some personal and unique insights and reflections, thus the analysis of their narratives will attempt to respectively interweave and isolate their stories.

The chapter commences by examining the students' sentiments and reactions to failing FAE 2001. Their perceptions of how they are now viewed by others in the workplace and the effect of their failure on their work experiences are then delineated. The analysis proceeds by exploring the students' rationalisation of their failure and their perceptions of the factors which might lead to success. Furthermore, their feelings on preparing to retake the FAE in 2002 are evaluated. The chapter concludes by exploring the students' perceptions of the positive things they have derived from the FAE learning process to date.

10.2 Failing FAE 2001: reactions and self-perceptions

The students' narratives describe reactions to failing FAE 2001 which vary from being detached and pragmatic to those that are intensely personal and emotional. The analysis commences with those students who describe extrinsic, unemotional reactions and progresses through to the delineation of the reactions of students which are laced with emotion and personal devastation.

Fergal seems to be very pragmatic regarding his failure of FAE 2001. As will be evidenced later in the chapter he has rationalised his failure without difficulty, taking responsibility for it by reflecting that he was complacent and didn't prepare sufficiently thoroughly. While he is disappointed, he merely views his failure as an inconvenience. He feels that his career has progressed in a satisfactory manner since the release of the results, in that he completed his training contract at his firm and obtained a good position in industry. He considers that there is no shame in failing a final professional accountancy examination and he is not "overly upset about it". Fergal's easy rationalisation of his failure and his speedy recognition of his own responsibility for it appear to have allowed him deflect the experience from invading his self-perception.

Steve and Kevin are similarly matter-of-fact regarding their lack of success at FAE 2001. Kevin is simply annoyed with himself. As will be recalled from the exploration of motives and intentions in Section 8.3.1, Kevin had real difficulty motivating himself to study for the FAE. He was tired of working and studying part-time and he never developed a study routine which he felt was appropriate for the FAE. He reflects that he knew that he hadn't prepared properly and, as a result, he expected to be unsuccessful. He considers that his awareness of the shortcomings of his preparation even before the examinations, meant that he wasn't too disappointed. He contends that if he had studied to the best of his ability then he would find failing a much more invasive experience. It will be remembered too that Steve also had motivation problems. He described how he regularly finds it difficult to discipline himself and to organise his study activities and 2001 represented his third attempt at the FAE. In reflecting on failing in 2001 he comments: "Well I am so used to failing that it doesn't knock that much out of me any more". He acknowledges that observing other colleagues qualifying, who commenced the professional examinations of the ICAI years after him, is disappointing, but he still feels he gets respect from his colleagues. Failing primarily appears to affect Steve to the extent that he dislikes missing out on the associated financial rewards. To some extent it seems that Steve's assertion that he is not bothered about failing masks his real desire to acquire the qualification. He plans to attempt the FAE for the fourth time in 2002 and, as will be explored later in the chapter, he feels that he has a better understanding of the requirements of

the FAE than ever before. There is also a sense about Steve's narrative that, while failing has been easy to forget and overlook in the past, it is now starting to infringe on his self-perception. He contends that he took the wrong route to a career as a professional accountant. He regrets not completing a degree before commencing professional examinations and feels that he was too immature when he commenced professional education and training. He also feels he has wasted attempts at the FAE when he had little understanding of the demands of the examinations. There is a sense that Steve hopes to pass in 2002 but he is not convinced that he will achieve this desired outcome.

The air of resignation that creeps into Steve's narrative permeates Zoe's. Zoe has struggled with previous professional examinations and is uncertain about job opportunities and her desire to be a professional accountant. While she achieved the pass mark in two of the papers in FAE 2001, she must still re-present in all papers as her marks in the other two papers were too low for her to be awarded credits. Not achieving credits disappointed her and she exudes a sense of despair as she reflects:

I wasn't expecting to pass the whole lot, but I thought at least if I could keep one or two of them, that would have been a big help. But it really puts you down the fact that you have the whole lot to do again. Like if you had one or two out of the way it would have given you a bit of hope. [Zoe]

Pat remembers his disbelief when he obtained his results by telephone from the ICAI and discovered that he had to repeat three examinations. He knew he had made mistakes and struggled to manage his time with two of the papers but he had felt that the remaining two had gone well. Thus he was incredulous when he failed one of these papers as well. However, he was determined from the outset that, while he was disappointed, he was not going to wallow in his feelings. He describes how, when the results were released, he went out to meet all his friends who were celebrating on passing the FAE and recalls that friends and colleagues complimented him on his efforts to be glad for others. However, for Pat the important factor was to try to learn from his experience with FAE 2001, to determine his mistakes and then to move forward and he acknowledges that he had fantastic support from his parents.

While Pat was anxious to maintain an exterior of calm and maturity, particularly in the company of his colleagues, Rosie's reaction was more emotional, even though, like Pat, she anticipated that she would not pass all the examinations. Rosie conveys a picture of an exuberant individual and, as outlined in Chapter 8, she enjoyed the social opportunities that FAE lectures provided. While she cried when she found out she had failed two papers, she had known that she had dealt with the requirements badly and had failed to manage her time during the examinations appropriately. But she had hoped for some miraculous outcome. While she is disappointed: "you don't set out to fail, no one sets out to fail", she also contends that she is proud of her achievement of passing two FAE examinations and submitting her Master's thesis in the same summer.

Maura is in a better position than many of the other unsuccessful students as she only has to repeat one paper. While she was aware that failing the paper was a strong possibility, she was devastated when the reality of the outcome emerged. However, she reflects that she acknowledged to herself that if she had passed she would not have felt confident in her abilities in the area, whereas already preparing for her second attempt at the paper she feels that she has enhanced her knowledge and skills. She remarks though that this mature outlook did not emerge immediately on discovering her results. She recalls that she felt "like a failure" at the beginning and it was difficult to be with her friends who had passed. Additionally, while rationally she knows that the FAE is perceived as difficult and that there was no shame in requiring a second attempt, she did worry about how others perceived her.

Katie also worried about what other people thought of her as a result of failing the examinations. She considers that she worked hard for the examinations and she was afraid that colleagues would think that she had failed to make the required effort. She recalls being "gutted" when the results were released, but she was comforted by the fact that she "knew instantly why I had failed". She had struggled with specific aspects of two papers and, indeed, they were the two papers she failed. She contends that it must be difficult for people who think that they have dealt with papers well to then discover they have failed. Katie, like Maura, felt awkward and separated from her friends who passed.

Julie recalls that she was "genuinely devastated" and shocked when she learnt of her FAE results. While she had found one of the papers difficult, she passed that paper but failed two others, which totally confused her. She contends that trying to deal with failing the FAE "was one of the hardest things I have ever had to do basically". Julie was racked with self-doubt and her self-esteem plummeted after the results were released. She couldn't understand what she had done wrong, she had studied hard and made good efforts at the papers, yet she failed, as opposed to some of her friends who didn't work as hard but passed. She couldn't face going back to work after the results were released. With the support of her firm she took four weeks off in an attempt to gain perspective on the whole affair and to compose herself again to return to work and to prepare for a second attempt at the FAE in 2002.

The shock and confusion experienced by Julie is even more exaggerated with Dan. Dan is the only student who failed who explicitly states that, prior to the FAE, he had never failed an examination before. All of the other unsuccessful students have experienced failure of previous professional examinations or university examinations. (Kevin's narrative implies experience of failure, all of the other students explicitly detailed their failure of previous examinations.) Dan feels that he prepared well for the FAE and, whilst he found one paper difficult, he reflects that so did everyone else in the examination hall, so he was totally shocked when the results came out. Indeed, the way in which he discovered his results added to the emotional trauma of the situation as he recalls:

I suppose, we were very unlucky this year because they came out a day early and I was in work. I remember it was bad enough anyway as you were thinking about it for the next day but you knew you'd be at home. For me I thought my results were going to my house in Dublin but they went to Cork in the end and I don't know how that happened. But we were in here and one of the lads came down and said the results were out. I couldn't believe it and he said that someone in 'Firm X' had the list. So then there was myself, and 'John' and a few others and we went outside and it was the most nerve-racking thing ever because it was way worse than actually getting them through the post or something like that. Then all I heard was that the two lads I was with had got them so I asked was I on the list and they said we don't know because it doesn't go past K or something like that and I thought 'this is just cruel'. So I came into the office and everyone was going mad, one of the directors said to one of the other guys 'you passed' because there

were the six of us doing it, and he kept going 'you passed' 'you passed' and I was going 'you're not saying anything to me' and then I saw one of the guys' faces and I knew. I was getting a bad feeling about it and then one of the directors came out and said 'you have all passed' and then he said to me 'you failed'. It was just in front of everyone, and like while this department was brilliant, everyone looks out for you, it was just heartbreaking and I just went home straight away. [Dan]

The manner in which Dan learnt of his results was traumatic and shows great insensitivity by the management in his department. Not only did Dan face the disappointment of failing the FAE when he genuinely thought he would pass, he was exposed and shamed in front of all his colleagues. He then faced more disappointment when he found out from his parents, who opened at his request the results letter from the ICAI, that he had failed three papers. He recalls that he was so shocked that he could have been knocked over by a feather. Dan reflects that the initial disappointment, shock and confusion is only one aspect of coping with failure. He has found that it continually invades his thoughts, but he has to put a brave face on and go about his work in a professional manner. The ongoing personal and emotional trauma is best illustrated in Dan's own words:

I think it still does bug me every single day. One of the other directors in here (training firm), she was asking me how I was getting on, this was after Christmas, and I was going 'ah its grand'. But for the first while, up to Christmas, the smallest things .., everyday you would be walking along and you would think of something and you would go 'oh what have I done?' and then after Christmas it still does eat at you. I was talking to my Mum over Christmas about it. I said it is nearly like a year's sentence, you have to wait to serve your year's sentence, do them and get them next year and then it is more or less forgotten about, within reason, because then you are a Chartered Accountant. But it's just that year's sentence is the problem and it is just getting through that and I think the biggest thing in here is that, I was very lucky that everyone was always supportive, anything you want they will help you with. But it is just for yourself you have to go in and smile even though it has happened, there is not much I can do about it at this stage, just laugh it off, it is a huge blow but there are worse things in life.[Dan].

Dan's heart-rending account of trying to grapple with his failure at the FAE is raw with emotion. Even at the time of the interview, which was five months after the release of the results, the researcher felt that Dan was still trying to rationalise his

lack of success and he remained racked with disappointment. There is a sense that, like Susanna, whose narrative was explored in the last chapter, Dan's experience of failing the FAE will remain with him for life.

In summary, there is considerable variation in the reactions of the ten students to their lack of success at the FAE. While some expected to have to repeat some aspect of the FAE, others genuinely thought they would pass and were shocked by the outcome. Some students have managed to rationalise their failure in a straightforward manner and thus their self-perceptions appear to be unaffected by their lack of success. Other students convey an air of resignation and acceptance of their fate. However, the remaining students displayed emotional reactions, to varying degrees, and have been devastated by their results.

The next section explores the students' perceptions of how they are now viewed by others and the affect of their failure on their work allocations.

10.3 Students' perceptions of how they are viewed by others and the consequences of their failure on their work allocations

As presented in Section 9.5, many of the successful students perceive that they were viewed with more respect in the work place because they have passed the FAE. They considered that work allocations in accounting firms are generally based on the natural progression reflecting the years of experience gained by the trainees. Thus, FAE success has not resulted in many of the successful students completing different work assignments from those that they would have expected. However, many of them feel that there were negative consequences associated with failing the FAE, as they consider that a lack of success would halt a trainee's natural progression within the firm. In the light of these perceptions, it is interesting to explore the perceptions of those who actually failed.

Maura, Katie and Dan were all worried about what their colleagues thought of them subsequent to their lack of success at the FAE. Maura felt that she had let her firm down because it had supported her throughout her training. However, her

training partner reassured her that they didn't think less of her and, indeed, she reflects ruefully that she has been given more work and greater responsibility since the release of the results. Katie was afraid that people in her firm would think that she hadn't worked hard during study leave, whereas she felt she had been very dedicated to her study and determined to pass. However, she acknowledges that FAE results are a one-day wonder and no emphasis is placed on them subsequently:

Everybody forgets about FAEs the week after that, but it is just that day it's the world and after that it's normal again. [Katie]

Katie's disappointment at failing is evident again in the extract above. She really wanted to pass and, as will be explored later in the chapter, she is determined that someday she will achieve the "world". In terms of her work allocation Katie indicates that she is completing the assignments she would have expected to be given had she passed and that no distinction between her and colleagues who passed has been made in work allocations. Like Katie, Dan contends that his colleagues' awareness of FAE success and failure were most acute in the days following the release of the results in November, and he recalls the awkwardness that existed in those few days:

At the beginning you walk in and I was wondering if people were looking at me differently and for the first few days I felt a bit awkward even just walking down to the photocopier, but no, they were very good in here. [Dan]

Now he is philosophical in that he contends that, if colleagues do view him differently because he failed, he can do little about those perceptions. However, he considers his managers and colleagues have been supportive of him and he has been given increased responsibility and an enlarged client profile in recent months, in the same way as he might have expected if he had passed. He is very anxious, though, to prove to his managers and work colleagues that he is worthy of their support and to show them that his failure at FAE 2001 was a blunder which should not have happened and, as will be illustrated later in the chapter, he is more determined than ever to pass in 2002.

Pat, Rosie and Julie also report that their training firms have been very supportive of them since they learnt of their examination results. Both Julie and Rosie

contend that they are doing the work they would have expected to have been assigned, but they simply are getting paid less than their colleagues for the same work. Pat reflects that, as he is paid less than others, the charge out rate for his time for costing purposes makes him more popular than ever with managers in his office, as the profit on assignments is higher if he is allocated to the job instead of qualified seniors. He contends, consequently, that he has gained better work experience than colleagues who passed the FAE and he has received very positive feedback from management regarding his progress. Rosie has appreciated the support of the management of her firm, but she considers that her examination failure is not a reflection of the contribution she makes at work. She argues that the quality of work is what should affect perceptions of managers and colleagues and she is satisfied that she meets her managers' expectations in that regard.

Kevin, Steve and Zoe similarly consider that performance at work is quite separate to examination performance and they do not feel that their failure at FAE 2001 has impinged on the way in which they are viewed in the workplace. While firms are generally perceived to be supportive of failing students, the majority of students nevertheless indicate that FAE success is expected. However, Kevin, Steve and Zoe indicate that failing the FAE is something which is acknowledged as a real possibility in their firms and they imply an acceptance of this outcome in a way that other students do not. Zoe illustrates this as she reflects that her colleagues know how difficult the FAE is "and few people get them straight away". Similarly, Kevin reflects that failing the FAE has not altered his standing in his firm, as many before him have experienced failure as well. He argues that FAE material is not relevant to him in the workplace as it is too technical and focuses on large organisations which would not be representative of the client base of his firm. He argues that the maintenance of his standing in his firm is evidenced by the fact that he has been given a new contract since the completion of his original training contract. Steve's perception of the relevance of the FAE to his work concurs with Kevin's: "a lot of the FAE stuff, when you are in a small firm, isn't relevant a lot of the time". He feels that he is valued in his workplace for the experience he has and he is still the person junior staff ask for advice when they are dealing with awkward issues with clients. Steve contends that the management of his firm still value his contribution and they readily supported his

application to the ICAI to be allowed to attempt the FAE again in 2002. (Each student is allowed three attempts at the FAE, further attempts are granted as a concession by the ICAI.)

Fergal is the only unsuccessful student who reports any recriminations in the work place as a result of failing the FAE. He reflects that, as the other two students from his office passed, the managers kept asking him "how come you didn't pass?" However, he feels that they considered he would be required to stay with the firm for another year until he passed and they would be able to extract a lot of work from him without giving him a pay rise. Fergal was unperturbed by their harsh attitude and, indeed, he recalls that he took pleasure in handing in his notice when his training contract came to an end and informing them of his new industry position.

It is interesting to compare the perceptions of successful students regarding the implications of failing and the perceptions of those who actually failed. As indicated previously, many successful students felt that failing would alter the natural progression of trainees in the firm and that the opportunity to do more complex work would not be available. In contrast, none of the failing students indicate any negative consequences to their work allocations. The gap in these perceptions is intriguing and one wonders if unsuccessful students cannot admit to negative consequences for self-preservation reasons or whether successful students may wish to perceive negative implications of failing to improve their own feelings of worth. The next section explores the rationalisation of their failure by the unsuccessful students.

10.4 Students' perceptions of the reasons for their failure

All of the students have dwelt on their failure at FAE 2001 and, as they intend to represent in the examinations in 2002, they are concerned to understand why they failed so that they can address the problems for the repeat attempt. As will be seen, some students simply identify a single factor which they feel caused their downfall, whereas others perceive a complex web of issues which combined to

contrive their poor outcome. The factors which students identify embrace preparation issues, dealing with the examinations themselves and personal and attitudinal variables.

The most common reasons put forward by the students for their lack of success at FAE 2001 are their failure to focus on the application of knowledge by practicing past examination papers and questions (Pat, Julie, Katie, Rosie, Steve), and not organising their notes appropriately in a timely manner (Dan, Kevin, Pat). Most of these students link their shortcomings in these areas to other problems with their preparation. Katie, Zoe and Pat all reflect on the fact that they had difficulty adapting to the FAE style of examination. Katie contends that she was uncertain how best to prepare for the FAE and, as a result, she identified the importance of practicing questions at too late a stage in her preparation. For Zoe and Pat, it was the variation of the style of the FAE examinations compared to those at Prof 3 which caused them confusion and affected their preparation, as Pat comments:

I know where I lost out is the fact that I probably tried too much of a Prof 3 approach and tried to learn stuff off. [Pat]

Both Steve and Kevin acknowledge that their poor preparation in terms of practicing questions and organising their material was caused by their lack of motivation. Throughout his narrative Kevin describes how he never really got into the study groove for the FAE and he couldn't find the motivation to study effectively. He knew in advance of the sitting the examinations that his study effort had been deficient and he thus expected to fail. Steve reflects that he simply "never got around to doing questions", despite the fact that 2001 represented his third attempt at the FAE. He argues that he is basically immature and is easily distracted and if his friends were going off to enjoy themselves he couldn't stay at home and study.

Poor time management in the examinations is identified by Rosie and Katie as contributing to their failure in individual papers. Rosie reflects that she has had difficulty allocating her time appropriately to questions in examination situations since she was in school and, while she went into the FAE with the best of intentions, she didn't finish either of the papers she failed, as she misused her time.

Similarly, Katie considers that the pressure of the examination situation affected her best efforts to allocate her time effectively:

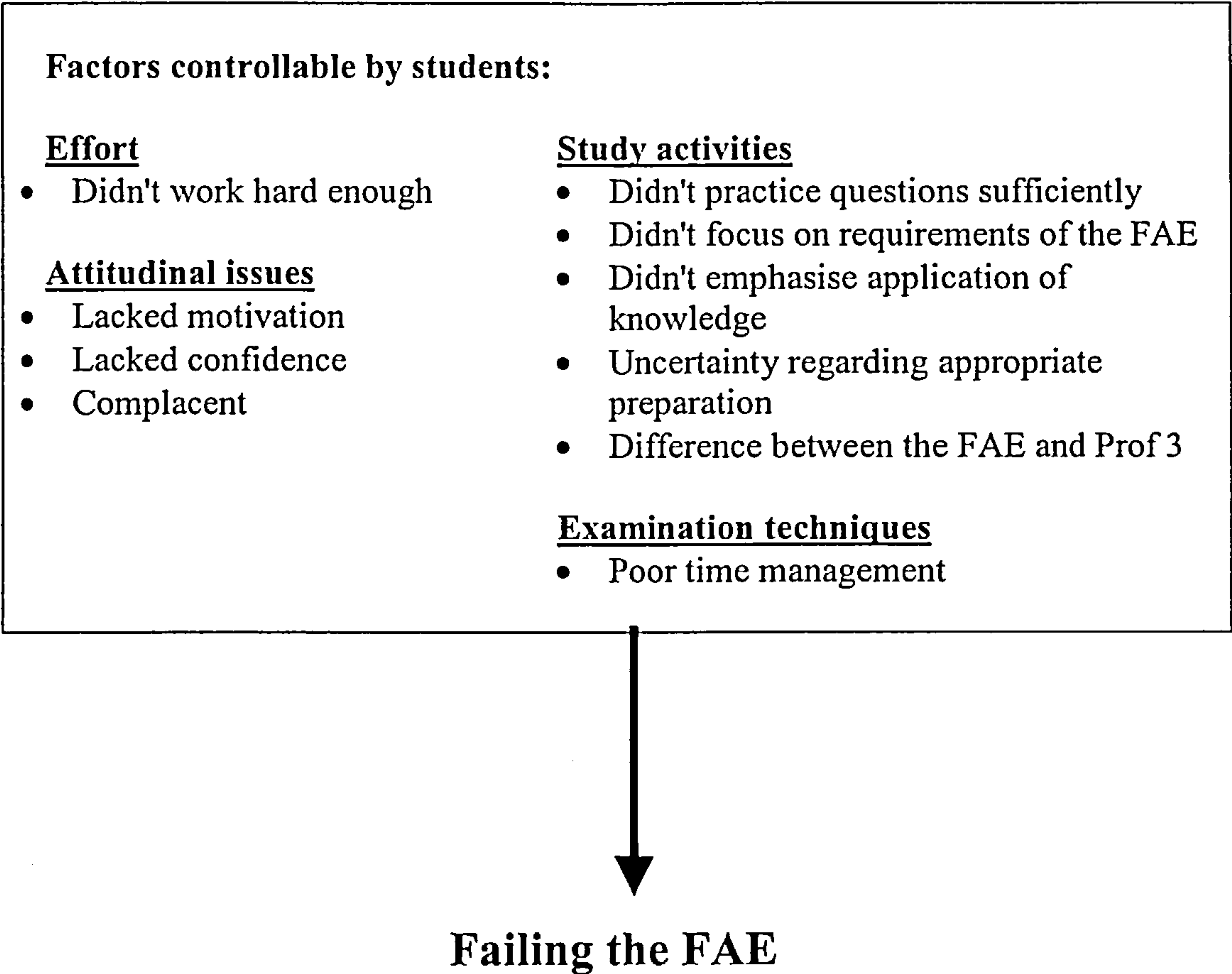
I didn't leave enough time to answer the last question in auditing, even though when I had started out and I had done all my little marks for questions, time wise, but that didn't go to plan from the second question, I didn't leave enough time. I got on to the last question but it wasn't.., it was just throwing stuff down, and then at that stage you know you are panicked, I wasn't thinking straight, so that was not a good question the last one ... So then after that, MABF, that was a lovely paper looking at it now, but I totally messed up the time on that one as well. That is why I failed my FAE was MABF in the end because I didn't get on to the last question. And the second last question, I started it and then thought 'I am doing this wrong' so then I left it and went on to the last one and thought 'I can't do that I'll go back to the other one'. So I spent the time going between the two of them, I know that's why. [Katie]

While Maura reflects that her failure of the Financial Accounting and Taxation paper was due to her insufficient coverage of the syllabus, other students identify personal and attitudinal variables which they feel affected their examination performance. Rosie contends that her effort at the FAE was affected by her limited confidence in her ability to deal with accounting examinations. She reflects that she had to repeat some of the accounting modules on her Master's programme a number of times, so she was anxious facing the technical accounting papers within the FAE. Interestingly, Rosie does not indicate that she considers juggling FAE preparation and the completion of her Master's thesis at the same time in any way affected her FAE preparation and her ultimate success. Indeed, while preparing for her second attempt at the FAE in 2002 she is thinking of starting some of the examinations of the Institute of Taxation in Ireland. Julie considers that she let FAE preparation take over her life and that her lack of perspective regarding the examinations meant she was not mentally relaxed when she entered the examination hall, whereas Dan and Fergal surmise that they may have been too relaxed. They both now reflect that they were quite complacent regarding the FAE. However, the level of complacency varied between the two of them. Dan contends that his complacency didn't manifest itself in his preparation, as he asserts that he prepared diligently for the examinations, but he considers that he never really thought that failing the FAE was something that could happen to him. His sense of complacency emerged from the fact that he had never

previously failed an examination and, furthermore, he reflects that it is commonly believed that, if you can pass Prof 3, which is a highly technical, closed-book examination, at the first attempt, then you will pass the FAE. He now feels that he allowed these platitudes to cocoon him in a false sense of well-being. Fergal, however, admits that his complacent attitude, which was related to a similar sentiment that Prof 3 success meant automatic success at the FAE, did affect his preparation. He acknowledges that he didn't study hard enough or with sufficient thoroughness and he interspersed study leave with too many golf days.

As illustrated, most of the students have rationalised their failed attempts at the FAE 2002. The factors raised by the students pertain to their preparation for the FAE and the examinations themselves and also personal or attitudinal issues and lack of effort as outlined in Figure 10.1. In comparing the success factors identified by the successful students in the previous chapter (see Figure 9.1) to the factors contributing the failure, it is clear that there is a certain degree of overlap in the issues raised. Successful students perceived that their developed study activities and their efforts at the examinations themselves contributed to their success, whereas unsuccessful students felt they had problems with both their preparation and the examinations themselves which contributed to their downfall. Similarly, successful students record positive work effort and attitudinal variables as opposed to unsuccessful students who reflect in some cases on a lack of effort or negative personal issues. Interestingly, in no case did any of the unsuccessful students blame their failure on any factors outside their control. Again, this sense of personal responsibility overlaps with the perceptions of the successful students, who principally attributed their success to their own efforts.

Figure 10.1 Reasons for failing the FAE



An interesting aspect of the exploration of students' perceptions of factors which contributed to their failure is what might appear to be a naivety pertaining to some of the students' perspectives on how close they were to passing the examination. It is important to draw attention to this issue at this point as the following section explores the students' intentions regarding preparation and approach for FAE 2002 and their perceptions of issues which they think lead to FAE success.

Steve is required to retake all FAE papers, yet he feels that he could simply be back repeating two if only he had answered one of the requirements on the Financial Accounting paper making reference to Financial Reporting Standard (FRS) 2 rather than FRS9. Fergal similarly feels a little hard done by as he claims his total marks across the four papers was in excess of 200, but it was just that on one of the papers he scored below 40. Rosie had time management problems in the examinations and, while she acknowledges this, as is evidenced below, she also holds the view that if she had simply finished the papers she would have

passed. She fails to recognise that she used all the available time and the marks she earned were for four hours of effort. Thus to earn marks on the questions she failed to answer she would have to forego time, and marks, on the questions she did answer:

I knew I wouldn't get it (multi-disciplinary paper) because I only answered three and a quarter out of five, and you're not exactly going to pass. When I got my results I was up in the forties, 40-44 for three questions, so that wasn't bad. And then the Man Accounting was 45-49 and it was like 'if I'd just answered the last, part (e) I wouldn't be here!' [Rosie]

Having explored the students' reflections on factors which they felt contributed to their lack of success at FAE 2001, it is now appropriate to examine their thoughts on things they will change as they face FAE 2002 and their general perceptions of what leads to FAE success.

10.5 Facing FAE 2002 - changes to preparation and approach and perceptions of success factors

Given that the students had identified unsatisfactory things about their preparation for FAE 2001 and their approach to the examinations, it is not surprising, on being asked to consider success factors for the FAE and/or things they will do differently in 2002, that they focus on the reversal of these unsatisfactory issues.

Spending considerably more of the preparation period practicing questions and past papers is identified by many of the students as a critical factor as they consider their approach in 2002 (Fergal, Kevin, Steve, Zoe, Katie, Pat, Rosie, Dan). Katie and Rosie acknowledged that they had problems managing their time in the examinations and so they plan to ensure, as they practice questions, that they focus on allocating time for individual requirements and being strict with themselves in monitoring their use of time. Katie feels that her preparation for retaking the examinations will be different to last year as she has good notes which are well-organised, so it is not like "starting from scratch" again. Maura also feels that she has enough notes but she is determined that this year she will be much more familiar with the spectrum of the Financial Accounting and Taxation

syllabus, as she did not consider that she had interrogated it sufficiently in 2001. While Dan is happy that he has enough material for the FAE he wants to be more familiar with the layout of his files so that he can use the material more effectively during the examinations. He feels that success is associated with effective use of material: one shouldn't be reading material in the examinations, rather, one should simply be checking detail.

Fergal plans to be more mature in his approach to sitting the examination itself. He intends to think more about the answers he gives and will refrain from just rushing headlong into an answer. He argues that he will have confidence in his ability to sit back and formulate an appropriate answer, as he comments:

...like it is very difficult when everyone around you is writing to sit there and not write. But now, I think it wouldn't bother me, I don't think I would take much notice of what was going on around me.
[Fergal]

Another factor that Fergal will change for 2002 is that he will respect the FAE and he will not display any of the complacency that permeated his preparation in 2001. Dan also contends that any trace of complacency which he might have had in 2001 has been stripped away by failing. In 2002 he knows that the FAE is a tough examination and he will prepare diligently and appropriately. Similarly, the personal confidence and maturity that Fergal and Dan display is evident in the narratives of Julie and Kevin. Julie strongly believes now that FAE success is connected to self-belief and so she plans to prepare for FAE 2002 independently of her friends. She plans not to attend any ICAI lectures and she will not look at or listen to other people's approaches to the examinations. Kevin's approach to FAE 2002 is very straightforward: "I know this year exactly what I didn't do last year, so I'll learn from my mistakes". Throughout his narrative Kevin acknowledged that he didn't put sufficient effort into his preparation in 2001 and so he expected to fail. Thus, for 2002, he simply plans to study harder and over a longer period of time and he will focus on ensuring he can apply knowledge by practicing questions.

The attitude and the outlook of the students vary. As may be evident from some of the reflections presented so far, many of them are positive and mature in their

attitudes to re-sitting the examinations. Pat, Kevin and Dan explicitly state that failing FAE 2001 has made them more determined than ever to pass in 2002. Kevin contends that "if you fail it once it's not too bad but if you fail it twice it would be very bad" and he will work purposefully to ensure that he gains the successful outcome he now so desires. It must be remembered that Kevin's principal reaction to failing was personal annoyance. He was upset with himself for failing to derive the required motivation to prepare well for FAE 2001 and to make a good effort at the examination. Dan was devastated when he failed. He felt he had prepared well for the examinations and he had never considered the possibility of failing. While his failure continues to eat away at him, in much the same way as it did with Susanna who passed at her second attempt in 2001, he is very focused on gaining success in 2002 and asserts that "I am just more motivated to get them". While his colleagues have been supportive, he feels that he has something to prove, so that they recognise that failing was really out of character for him and it doesn't reflect his true ability. This sentiment is reminiscent of Darren, who passed the FAE at his first attempt, but who had previously failed Prof 3. He was upset by his failure of Prof 3 and felt that passing the FAE restored his self-belief and really meant "things were back to normal". Pat is also more determined than ever to pass the FAE. While he may have been laid back in his approach in 2001, this year he plans to be more organised, efficient and disciplined and contends that his sole motivation will be "remember last year".

Other students express optimism regarding the outcome of FAE 2002. Rosie, in exuberant, fashion comments: "I'll get them this time, it doesn't bother me at all, it doesn't faze me". She doesn't perceive that her plan to juggle the activities of FAE preparation, Taxation examinations and her valued social life will deter her from achieving success. Indeed, she is confident that she will be successful at FAE 2002. Katie too is upbeat about facing the FAE. While she really worked hard in 2001 and was very disappointed to fail, she could readily recognise where she had made mistakes and so she could easily rationalise the outcome. While she had thought that failing FAE would be the worst thing in the world that could ever happen to her, she has surprised herself by coping with it remarkably well and this perspective appears to have given her confidence as she contemplates retaking the

examinations. Fergal has lost all his complacency and is focused on working hard and ensuring he passes in 2002. He is confident that his recognition that the FAE is a tough examination and requires effort is the turning point for him in achieving success.

Zoe and Steve are the two students who don't appear to have optimism regarding FAE 2002. Zoe has invested many years in her accounting studies, but because she followed the professional examination route directly on leaving school she has no qualifications to validate her study to date. She thus regrets not having attended university. She is also confused about whether she really wants to pursue a career in accounting. Since attempting the FAE in 2001, she has left her job, done some travelling and started a computer course and, while she plans to attempt the FAE in 2002, there is little conviction in her narrative as she contemplates preparing again. When she talks about what she thinks leads to success she doesn't relate it to herself and it is as though her gruelling years of struggling through the previous professional examinations are weighing her down. At no point does she convey a sense that she believes she will pass FAE 2002.

Steve will attempt the FAE for the fourth time in 2002 but, as he comments himself, he "is used to failing". He can readily identify problem issues regarding his preparation for the FAE in the past and remedies which might lead to success. However, while he acknowledges that motivation is critical, he conveys a sceptical air regarding whether he can actually develop the required motivation. He still grapples with other distractions and didn't appear at the time of the interview to have gained the type of focus which he identifies as being necessary. Like Zoe, there is a certain air of resignation permeating his narrative thus, while he would like to qualify and he has invested many years in the qualification process to date, he doesn't yet seem convinced that he can, and will, pass the FAE.

In summary, commencing the preparation for FAE 2002 has generally focused the students' minds on clarifying the perceived problems associated with their preparation and examination approach in 2001. Most students readily recognise factors which they consider contributed to their lack of success and, furthermore, they can identify aspects of their approach which they will change in accordance

with their perceptions of what leads to FAE success. There is considerable variation in the attitudes of the students as they face FAE 2002. Some are confidently upbeat (Rosie, Katie, Fergal), others are simply focused and determined (Dan, Kevin, Pat). However, Zoe and Steve seem to lack confidence as they approach FAE 2002. While they outline factors which they feel will lead to success, they don't convey any sense that they believe that they will ultimately be successful¹.

10.6 Benefits of the FAE learning process

It has been repeatedly identified in this study that FAE students are very focused on the examinations during the FAE learning process. They are career-focused and the FAE is the qualification gateway to the land of opportunity for professional accountants. Thus qualifying as a Chartered Accountant is the benefit of the FAE process and, as was evidenced in the last chapter, the successful students had contemplated few ancillary benefits beyond that. The unsuccessful students have obviously not achieved the prize of qualification but many of them have identified some positive outcomes from the FAE learning process. That said, both Kevin and Steve reflect that they haven't gained any benefit from the whole FAE process. They both contend that the FAE syllabus is irrelevant to their work activities in small accounting firms. Neither of them indicated that their FAE experiences have yielded any personal benefits.

A number of the students identify benefits from the FAE process which they feel they can utilise in the workplace. Rosie and Julie feel that they have gained new knowledge from FAE study, which gives them confidence as they go about their professional activities. Maura contends that, not only has the depth of her technical knowledge improved as a result of FAE study, but she has learnt to integrate knowledge from different subject areas. She feels that this will allow her to approach work-based problems in a more holistic manner. Similarly, Dan asserts that his FAE learning experience has helped him in a number of ways.

¹ It is interesting to note the actual outcomes at FAE 2002 of the students interviewed: four students were successful (Fergal, Pat, Kevin and Julie), the remaining students were not.

Firstly, it developed his problem-solving skills and, secondly, it has improved his ability to work under pressure and within time-constraints.

While Dan derived benefits from the FAE learning process which he can utilise in the workplace, he also recognises, like a number of other students, that he has derived personal benefits from the process. He contends that his experience of failing the FAE has caused him to learn about himself. He now knows how he reacts to a set back; he can cope with it, and move forward. Katie also feels that she has gained resilience as a result of failing the FAE. As mentioned in Chapter 8, Katie thought that failing the FAE would cause her world to fall apart. However, she has found that she can bounce back from a setback. She has rationalised her lack of success and has surprised herself with her ability to get on with life and to be positive about FAE 2002. It seems that her resilience has really boosted her self-confidence. Zoe considers that the FAE has opened her eyes to the importance of self-motivation. She now feels that she cannot achieve goals if she is not sufficiently determined. Fergal attests that his FAE experience has taught him the value of hard work. He reflects that he previously approached his study, and indeed his work, with the attitude that the less effort expended to achieve a given outcome the better. He now considers that there is much to be gained from focusing one's activities and working hard, that not only is it more likely that this approach will lead to goal attainment, but he can also gain personal satisfaction from his efforts.

In summary, like the successful students, the unsuccessful students identify work-related and personal benefits arising from the FAE process. However, unlike the successful students, it appears that many of the students who experienced failure at the FAE have reflected more on the ancillary benefits. Perhaps this is not surprising given that the unsuccessful students did not achieve the one benefit from the FAE which all students were striving for, namely qualification. However, the fact that many of the unsuccessful students can isolate positive outcomes from the process is satisfying given the effort that many of them expended in preparation for the examinations. It is also reassuring that the students who described emotional experiences during the examinations and on the

release of the results have derived reaffirming personal benefits from the whole FAE process.

10.7 Summary

The FAE represents the final hurdle in qualifying as a Chartered Accountant and gaining membership of the ICAI. The FAE is the culmination of students' study activities which have often extended for five or more years and it represents the gateway to a professional qualification which is perceived to be a career passport. For students who fail the FAE, the attainment of their coveted professional qualification, and perhaps their short-term career aspirations, are postponed. Furthermore, they have to deal with failing an examination in a forum than is much more public than if the scenario arose when in university. One's success and failure at the FAE is something which is shared or exposed in the workplace as examinations are a recurring feature of the work environment within professional accounting firms.

This chapter has explored the perceptions of ten students who failed FAE 2001. It emerged from the analysis that, while some students were totally devastated by their failure, others were not surprised by the outcome. On the whole the students could identify reasons which contributed to their lack of success, identifying issues related to personal motivation, recognition of FAE requirements, study activities and examination approach. Similarly, many students readily isolated aspects of their preparation and examination approach which they will change for 2002, and the factors which were perceived to be associated with success were primarily those that the students felt they lacked in 2001. While the majority of the students were quite positive regarding the likelihood of their success in 2002, two students reflected a sense of resignation. Interestingly while successful students perceived that there were negative consequences associated with failing the FAE, these ten students who actually failed didn't describe any such affects. All of the unsuccessful students considered that failing the FAE has not affected the way they are perceived in the workplace and they assert that, since the release

of the results, they have been being allocated the work that they would have expected to get had they passed.

In summary, failing the FAE has been conveyed by the students as a very personal experience. The students reacted to the examination results differently, with some being very rational and pragmatic and others narrating some very emotional responses. The interrogation of the perceptions of unsuccessful students provides a very useful perspective for this study which aims to understand, in a holistic way, the learning experiences of students taking the FAE. The next chapter draws together the findings from the different phases of empirical work.

CHAPTER 11

UNDERSTANDING STUDENTS' LEARNING FOR THE FAE

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11.2.2 Intention - seeking meaning in FAE study

11.2.3 Study activities

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11.6 Summary

11.1 Introduction

Having presented the findings of the three different pieces of empirical work conducted as part of this study (Chapters 6-10), the purpose of this chapter is to draw these findings together and to develop a holistic understanding of students' learning as they prepare for the FAE. A considerable amount of data has been gathered, analysed and presented regarding students' learning approaches for the FAE, factors which influence those approaches and the various outcomes which result from, or are perceived to result from, the process. By interweaving the findings of the quantitative and qualitative phases of the study, together with knowledge gathered from prior literature, a comprehensive and contextualised understanding of FAE students' learning is delineated. This understanding provides the basis, firstly, to consider the implications of the overall findings from the study for the various stakeholders of professional accounting education in Ireland (Section 11.5); secondly, to determine the contribution of this study (Section 12.2) and, finally, to outline a programme for future research (Section 12.4).

The remainder of the chapter is structured as follows. Firstly, the approaches to learning of students preparing for the FAE are interpreted. Their motivations as they study for the FAE and their intentions to seek understanding are considered and the study activities in which they engage are explicated. Personal and contextual factors which influence students' learning approaches are then evaluated. The chapter continues by considering various dimensions of the outcomes of the FAE process for students. It evaluates the relationships between learning approaches and FAE success and failure and it explores students' perceptions of the personal and professional consequences of success and failure. The final part of the chapter considers the implications of the findings from the study for the various stakeholders of pre-qualification professional accounting education in Ireland.

11.2 Approaches to learning for the FAE

In the light of the challenges facing the accounting profession and the demands of professional accounting work in the 21st century, there is considerable concern surrounding the appropriateness of the learning outcomes achieved by students through the pre-qualification accounting education process (Chapter 4). As the debate surrounding accounting education change continues, understanding students' learning outcomes within existing pre-qualification systems, by exploring how they learn and their learning experiences, is a pre-requisite for future development. While the perspectives of members, educators and employers may contribute to the process of evaluating the outcomes of the pre-qualification education system of a professional body, the perspective of students is critical since they are the ones experiencing the system, achieving the learning outcomes and ultimately becoming the members of the profession for the future. The ICAI is the oldest, largest and most prestigious professional accountancy body in Ireland. It is proud of the quality of its pre-qualification education process over the years, when it has been an education leader and innovator within the accounting profession. However, no research has been conducted to date which explores student learning within the ICAI education system. Such research would aid the evaluation of the alignment of the objectives, processes and outcomes of the ICAI's pre-qualification system and would make a valuable contribution to the ongoing deliberations to re-design the pre-qualification examination system. In this context, the current study develops an understanding of the learning of students as they prepare for the final qualifying examination of the ICAI (the FAE), by interrogating their learning approaches, the factors which influence their learning and their learning outcomes.

Given the limited prior research on the student learning process within pre-qualification professional education programmes, the approach of the empirical work conducted in this study was heavily influenced by research on student learning within the higher education context, particularly the work spearheaded by Marton, Saljo, Entwistle, Ramsden and others. That research has shown that the quality of students' learning outcomes, in terms of the degrees of personal understanding developed and demonstrated, is influenced by their approaches to

learning, which in turn are affected by a range of personal and contextual factors (Section 3.3). A learning approach is made up of two components: the student's intention as he/she sets about the learning task, and the process by which he/she sets about the task. This study gathered data on students' learning approaches for the FAE using both quantitative and qualitative data collection and analysis techniques. Initially, students' approaches to learning for the FAE were explored by asking students in the preliminary interviews to describe different aspects of their learning for the FAE. Thus, the elements of students' learning approaches for the FAE, in terms of their motivations, intentions to seek understanding and their detailed study activities, were firstly qualitatively interrogated. From the preliminary interviews it was evident that features or characteristics of the different learning approaches identified in the higher education setting (deep, surface and strategic), were described by students preparing for the FAE. The overlap of characteristics of FAE students' learning approaches with those of higher education students facilitated the use of ASSIST to evaluate the learning approaches of a large sample of FAE students. Further interviews, with successful and unsuccessful FAE students, then allowed further exposition of the qualitative variation in FAE students' learning approaches.

The cumulative findings of these different elements of the study create a multi-dimensional montage of students' learning for the FAE, which intertwines with prior research on learning within the higher education and professional education environments and is grounded in the specific environment which FAE students experience. To explicate the developed montage, the synthesised findings relating to FAE students' intentions and their study activities are presented in turn in this section. The factors which influence FAE students' learning approaches and the issue of learning outcomes are delineated later in the chapter (Sections 11.3 and 11.4 respectively).

11.2.1 Intention - motivations to study for the FAE

The two qualitative phases of the study explicitly explored students' motives for studying for the FAE and identified an interconnected set of professional and personal motivations (Sections 6.3.1.1 and 8.3.1).

Unlike students in higher education who may study as a result of intrinsic interest in the subject matter, the motivations of students preparing for the FAE are dominated by career and professional concerns. The FAE is the final examination to achieve the qualification of Chartered Accountant (assuming satisfactory completion of the training contract) and students are intent on achieving this goal. The FAE is thus perceived as a hurdle, which must be surpassed to access the wide-ranging career opportunities and financial benefits which lie beyond it. Furthermore, students seek FAE success as a reward for the time they have already committed to their accounting studies.

As previously outlined in Section 4.3.1, Anderson-Gough et al. (1998 and 2002) report that the principal attitude of ICAEW trainees in 'Big 4' firms in Britain is credentialism. The trainees in that study viewed the successful completion of the qualification process as a pre-requisite for career advancement and they perceived considerable career consequences if they failed professional examinations. Furthermore, Power (1991) and Coffey (1993) similarly exposed students' fears of not progressing with their peers or having their training contracts terminated if they did not pass their examinations. Thus, the credentialism and career focus of the FAE students is not unexpected given the findings of prior research and the context in which the students work and study. Not surprisingly, a fear of failure also permeates the motivations of many of the students in the current study and emerged from both the qualitative and quantitative phases of the study. Their fear of failure emanates from concern that failing the FAE will halt both career progression and financial gain and will yield undesirable personal consequences such as: dented pride, a loss of face, shattered confidence and emotional uncertainty. It is interesting to note that this personal dimension of the fear of failure has not been reported in any of the prior studies with accounting students. While it is clear that fear of failure provides significant motivation for many students as they prepare for the FAE, it must be noted that fear of failure was not reported by any student as his/her sole motivation. As might be expected, given the career consequences associated with professional examination failure, motivation prompted by fear of failure is commonly accompanied by motivation rooted in a desire for career advancement.

Motivation provided by professional aspirations and fear of failure can be conceived as external to the student. However, it must be recognised that evidence of a more intrinsic form of motivation was identified among a small group of students seeking personal achievement and development, though it must be said that each of the students concerned also expressed forms of external motivation. Interestingly, none of the students interviewed who failed the FAE expressed deep, intrinsic motivation for studying for the FAE. However, there appears to be no qualitative variation in the range or nature of extrinsic motivations expressed by successful and unsuccessful students.

On the whole, students' motivations as they prepare for the FAE are influenced by the context in which they learn. The students feel that their performance in professional examinations is open to much wider scrutiny than ever occurred when they were in the higher education sector and thus they feel exposed to a wider set of consequences associated with both success and failure. The public work arena of accounting firms, particularly in 'Big 4' firms, creates a pressure which appears to prompt students to focus strategically on passing the hurdles of the qualification process. While the influence of the learning context on students' learning has been repeatedly reported in higher education learning research (Sections 3.3.2 and 3.3.3) this study provides evidence that the learning environment for the FAE of the ICAI permeates every aspect of the learning of FAE students. Indeed, the influence of the learning context is a principal feature of students' intentions to seek meaning in their study, the findings related to which are explicated in the next sub-section.

11.2.2 Intention - seeking meaning in FAE study

On the whole, predicated on their perceptions of the requirements of the FAE, students express the intention of seeking understanding of the material they encounter during their preparation for the examinations. The evidence for this finding emerged both from the quantitative and qualitative data. In examining the quantitative subscale measures of FAE students' learning approaches (see Table 7.8), it is clear that seeking meaning rates highly with students, but even more noticeable is the high score achieved on the subscale concerned with alertness to

examination demands. The qualitative data analysis adds substance and texture to the quantitative measures. For some students, seeking meaning in their study is aligned to their intrinsic motives, for others it is their natural interpretation of how best to prepare for examinations, but for many students it is a direct response to the specific demands and context of the FAE, which they consider vary considerably from those of previous professional or higher education examinations. The principal features of the FAE which influence students' intentions are the case-based nature of the examination papers and the open-book examination environment. Students interpret these features of the FAE to mean that the reproduction of factual information will not be sufficient to pass, rather they must demonstrate their understanding of issues by applying knowledge in the novel scenarios presented in the papers.

The extent to which students actually search for meaning in their study for the FAE manifests itself in their descriptions of their study activities, which will be explored in the next sub-section, but it is interesting to note the variation in students' interpretation of how to operationalise the intention of seeking meaning. As summarised in Table 8.3, the overriding objective of seeking understanding for some students means developing a broad understanding of the material on the syllabus, which may be at the expense of depth of knowledge of any particular topic. For others, it involves developing the ability to think for oneself or for using common sense. In some instances, students' understanding is also enhanced by drawing on their work experiences in their study activities. The unsuccessful students are examination-focused in much the same ways as the successful students and generally indicate an intention to seek understanding in their study for the FAE. However, they expressed more uncertainty about how to operationalise their intention to seek meaning in their preparation. In particular, developing understanding across the breadth of the syllabus seems to have caused some difficulty.

Given the importance of the FAE to students and the gateway that it represents for the achievement of professional goals, it is not surprising that study intentions are predicated on what the students perceive is required to pass the FAE hurdle. The higher education literature has clearly shown that assessment demands are a

principal driver of students' learning approaches and the quality of the learning outcomes achieved (Section 3.3.2) and this would appear to be even more strongly evident in the FAE environment given the examination focus of the students and their perceptions of the professional and personal consequences of failing. The fact that the nature and form of the FAE primarily encourages students to seek meaning in their study is a positive aspect of the system, but the examination-focused, extrinsic motivation which prompts this intention may ultimately be a source of concern for the profession. The maintenance and enhancement of professional competence throughout an individual's professional life requires a commitment and engagement in lifelong learning, which will necessitate some form of internal motivation. In the context of preparing to become Chartered Accountants with the ICAI, there is no sense that the students in this study have an appreciation of the need for continuing education. This issue and further implications of the findings of this study will be delineated in Section 11.5.

11.2.3 Study activities

Throughout the analysis of the qualitative data from the two phases of interviews, it was established that the use of the themes of 'time', syllabus' and 'organisation' best explicated students' study activities as they prepared for the FAE (Sections 6.3.1.3 and 8.3.3).

The 'time' theme embraces a range of issues which impinge on, and interact with, students' study activities. In the first instance, there is a clear distinction in students' activities in the period before study leave and during study leave itself. While the FAE programme commences approximately six months before students take study leave, the students generally, at least when taking the FAE at the first attempt, perceive this time to be a period of preparation for study leave. Students attend the lectures provided by the ICAI primarily to gain some understanding of the breadth of the syllabus and to gather the notes which they will use for detailed study during study leave. Some students initiate the preliminary organisation of their notes, but the majority are simply satisfied to know that they have the material. Thus, study activities prior to the study leave period are characterised as being routine, passive and unengaged. Based on both their evaluation of the

demands of the FAE and the advice received from those who completed the examinations previously, students consider that they can adequately prepare in the time available within the study leave period. Their decisions regarding their study activities prior to study leave are framed by their perceptions of the FAE task and are consistent with their examination-focus. Aligned to their extrinsic motivations, they do not see any point in engaging in learning activities that either won't yield direct benefit in terms of achieving the goal of FAE success or aren't deemed necessary until the examinations themselves draw nearer.

The length of study leave does not appear to be a significant issue among the students, which is perhaps surprising given the variation in leave available to different students. Students consider that what one does in the available time is what matters and their activities centre on syllabus and organising issues. It must be said that it seems that a large majority of students expend a considerable number of hours during the study leave preparing for the FAE. The students are motivated to pass and they take their preparation seriously. It also seems that most students worked quite consistently over the study leave period. A couple deliberately planned breaks during the period, but only Steve, Kevin, Zoe and Fergal, all of whom were unsuccessful, report having difficulty maintaining their study efforts over the study leave period. Most students recount tales of detailed study timetables and study time amounting to 40 hours a week increasing in duration as the examinations approach. Determination and commitment to their study efforts characterise the majority of FAE students.

The 'syllabus' theme captures students' activities relating to the coverage of the syllabus. As already indicated, students' interaction with the material, in terms of seeking understanding, is a function of their perceptions of the task requirements and, in many cases, requires a balance between depth and breadth of syllabus coverage. The majority of students use the material handed out at lectures to interpret the meaning of the syllabus in terms of meeting the demands of the FAE. A small number of students use past examination papers as an indication of the breadth of material with which they need to become familiar. As outlined earlier in this sub-section, many students begin gaining a sense of the syllabus by attending lectures before study leave commences, but engagement with the

syllabus and becoming familiar with the material primarily occurs in the study leave period.

The most common approach to syllabus issues is for the student to spend the first number of weeks of study leave reading material and becoming familiar with the topics. The level of engagement by the students in these tasks varies considerably. Some students provide descriptions of very passive activities, simply flicking through page after page of material. Such students contend that they aimed to seek meaning in their study but they commonly identified topics they couldn't understand and they seemed to have no plan for such situations. In contrast, many other students describe much more determined, engaged activities which centred on gaining understanding as they familiarised themselves with the syllabus. If they came across topics they found difficult they commonly sought the help of friends. Furthermore, they monitored their understanding by attempting questions and cases studies.

For many students practicing questions and past examination papers represented the second phase of their syllabus-related activities. They recognised that pure factual knowledge was insufficient for the FAE, rather they considered that they needed to develop the ability to adapt their knowledge and to apply it to the scenarios presented in the examination papers. Thus, their alertness to examination requirements prompted a serious effort to develop knowledge application skills in the preparation period. Again, for so many students the practicing of questions was a serious, deliberate, interactive activity, whereby having familiarised themselves with the relevant material they attempted the questions and then evaluated their efforts relative to the suggested solutions. Ultimately, students perceived that practicing questions aided their preparedness for the examinations. They felt more familiar with examination style questions and cases, it honed their awareness of the form of appropriate answers and it enhanced their time management skills. However, some students describe a more passive approach to practicing questions, which involved simply reading the questions, thinking about them a little bit and then reviewing the solutions. Many of the unsuccessful students regret not practicing questions and past papers in a more deliberate and interactive manner. There is a preponderance of descriptions

of passive, unengaged syllabus activities among the unsuccessful students, compared to the extent of descriptions of deliberate, personal, engaged activities among the successful students. However, in no way can an absolute distinction between the two groups of students be drawn based on this criterion, as a number of students who described engaged activities failed (e.g. Dan and Julie), whereas a number of students who were unengaged and quite passive, succeeded (e.g. Mary and Rob).

The FAE syllabus itself is generally perceived to be very broad, yet it is acknowledged that topics can be examined in an in-depth way. The need to balance the breadth and depth of study is readily recognised as a challenge and while many students took the issue in their stride, for others it caused much uncertainty. Those who determinedly addressed the challenge of the syllabus adopted a variety of strategies, many of which centred on their appropriateness for the specifics of the FAE papers. Some students focused on developing an integrated understanding of the topics across the syllabus, others focused on sitting back and looking at problems in their entirety and applying common sense, while others prioritised certain topics based on a review of past papers. Some students sought advice from peers and lecturers regarding coverage of the syllabus, but the majority developed their own strategies. Uncertainty regarding the syllabus is an issue that is quite prevalent in the narratives of the unsuccessful students. They are unsure of how to prepare for examinations which are completed in an open book environment and the nature of integrated cases also adds confusion. They didn't know how best to prepare for such examinations and they seemed to lack confidence in their approaches. The students expressing this uncertainty reflect that they were comfortable with traditional examinations when the topics being examined were clearly delineated in separate questions and they simply had to respond by reproducing factual knowledge which they commonly had memorised. A number of the unsuccessful students recall situations in the FAE when they couldn't identify which topic was being examined and so they didn't even know what to search for in their notes to help them construct an answer. These students yearned for the 'black or white' questions of prior examinations. The anxiety caused by the different form of the FAE and the breadth of the syllabus appears to have prompted a number of students to enact

passive, external learning activities. These students rarely described engaged study activities and failed to develop deep understanding of the material or internalise their learning. These findings echo the higher education literature which reports that the anxiety of learners, caused by their perceptions of the task requirements in terms of the form of examinations, a bulging syllabus or other factors, commonly induces surface learning (Fransson, 1977; Ramsden, 1979, Entwistle and Ramsden, 1983, See section 3.3.2).

In the same way that 'syllabus' issues are a principal theme of students' narratives regarding their study activities, 'organisation' issues are also a leitmotif. The organisation theme interweaves with the time and syllabus themes in a variety of ways. Firstly, the students recount very little organising activity prior to study leave, rather it is a key feature of the study leave period. Secondly, organising notes and reference material is something that most students do at the same time as they gain familiarity with the syllabus and practice questions and case studies. For the FAE, lecture notes and other materials are the basis of students' preparation for the examinations and they also constitute a tool for use in the examinations themselves, given the open-book environment. Given the unfamiliarity of the students with open-book examinations and the legendary stories which spread around their peer groups regarding the volume and form of material brought into the examination hall by students in prior years, there is a near obsession about notes and files. The students are desperately concerned to ensure they have all the material distributed at lectures and they then set about organising the material in a manner which they feel will be useful for reference purposes during the examinations. Organising material centres on filing, referencing, indexing, highlighting and tabbing notes and textbooks. A couple of students highlight that they perceive the organisation of notes to be a function of a mental or cognitive process rather than simply being a physical process as referred to by most other students. They consider that how one organises material physically in files, etc., is framed by the way one personally organised and stored material mentally. Another feature of the organising theme, though not as commonly explicated as the one of notes, is the issue of study space. While some students acquired study space especially for the preparation period for the FAE and others returned to their family homes (for physical and emotional space), most

students simply refer to organising a room in their homes as their base for their study time and to store all their material.

It is interesting to note that, while the organisation of material is considered a very important aspect of students' preparation, it is generally viewed more as a prerequisite for success rather than as a driver of success. In other words, the students, on the whole, feel that organised material contributes to appropriate preparation likely to lead to success, but organised notes by themselves will not ensure success. Rather there is a recognition that one needs to be familiar with the contents of notes and one then needs to be adept at applying the information to the scenarios presented in the examinations.

For many of the students, their syllabus and organising activities were affected in some way by the mock examinations (the mocks). The mocks represent a mark in time in the study leave period and many students reflect altering their syllabus and organising strategies as a result of their experiences in the mocks. Most students found the mocks valuable as they confirmed the challenge that the FAE posed. Furthermore, they exposed the nature of the open-book environment, honed their time management skills and gave them a practice run of dealing with four-hour papers on consecutive days.

In summary, students preparing for the FAE approach the task seriously and with a lot of determination. There is a universal desire to pass the examinations and to gain the qualification of Chartered Accountant. The credentialism of the students is context-dependent and is prompted by career and financial aspirations, but also by the desire to have achieved something concrete as a reward for the effort and time expended during the long qualification process. Students' intentions to seek understanding in their study and the nature of their study activities are predicated on their perceptions of the requirements of the FAE. On the whole, the students spent a considerable amount of time preparing for the FAE, though the drive, determination and dedication supporting their activities during their study hours varied. The syllabus and organising issues dominate students' learning activities, but they engage with the various tasks in different ways. Many are highly focussed on the examinations, alert to all assessment demands, and seek

understanding and integration of knowledge so they can deal with novel cases and scenarios. Their narratives reveal a real sense of personal, engaged, determined activity. Others, however, are less certain of how to approach the FAE and this permeates their study efforts to the extent that such students don't engage or invest themselves as personally in their learning activities. However, enveloping and framing the narratives of all the students are personal attributes and emotions ranging from determination, purposefulness, apathy, fear, uncertainty, self-evaluation and self-awareness, which reflects the very personal experiences encountered by the students in preparing for the FAE in the given environment.

11.2.4 Measures of learning approaches

The qualitative phases of this study, as illustrated above, explored the variation in the elements of students' learning approaches for the FAE. Many of the features of those learning approaches replicate the characteristics of the deep, surface and strategic learning approaches identified among higher education students. Consequently, using the ASSIST, an instrument originally developed for higher education students, the learning approaches of a sample of 325 students preparing for FAE 2001 were measured. While the preliminary qualitative interviews conceptually validated the ASSIST for use with FAE students, a statistical validation was required to ensure that the underlying properties of the instrument were maintained in the new context of the FAE programme of the ICAI.

As outlined in Section 7.2.3, the validation process firstly involved the evaluation of the internal reliability of the thirteen subscales which the ASSIST embraces, all of which proved to be satisfactory. Then factor analysis, using maximum likelihood extraction and an oblique rotation, was conducted and it emerged that a two factor solution, rather than the three factors solution reported in the higher education literature, was the most appropriate for the data. One of the factors embraced all of the deep and strategic subscales and so was labelled a deep/strategic approach, whereas the second factor captured the surface apathetic approach. The combining of the deep and strategic approaches makes sense in the light of the qualitative exploration of FAE students' learning and the FAE context itself. FAE students primarily have strategic motivation as they approach the FAE

in that they are focused on passing the examination, as opposed to having deep motivations fuelled by intrinsic interest in the subject matter. However, they are alert to assessment demands and perceive that the FAE requires deep understanding, so they embrace active, engaged learning activities focused on meaning-making, which in other contexts are commonly aligned to deep motivations. Thus, the coming together of the deep and strategic subscales to generate a combined approach in the quantitative phase of the study is substantiated by the qualitative interpretations of the students' narratives. Thus, this study has demonstrated that the ASSIST can be used in the FAE context, but the measures generated must be interpreted in a way that reflects the context, exposing two approaches among FAE students, a deep/strategic approach and a surface apathetic approach.

The actual scores of the FAE students on the main scales and subscales are primarily aligned to the findings of the qualitative data analysis (Section 7.3). The deep/strategic approach dominates the surface apathetic approach, yet the scores on the 'fear of failure' and 'syllabus boundness' subscales within the surface approach are high, which reflects the motivation of many FAE students, even those who go on to adopt deep learning activities, to simply pass the FAE and avoid failure. The full sample was then categorised into different subgroups and the scores of the groups were compared in order to expose and explore potential variation. In considering gender, both male and female students favour a deep/strategic over a surface apathetic approach, but the scores of the female students are significantly higher on the surface apathetic scale than those of the male students as a result of recording a much higher fear of failure. Hassall and Joyce (1997, 1998 and 2001), in a study involving CIMA students, as outlined in Section 3.4, found that female students had higher surface learning scores than male students in the early stages of the professional examinations, but the gap between the two narrowed as the students progressed through the stages. No potential explanations for the differences were outlined. While to some extent replicating the findings of the Hassall and Joyce study, the gender differences regarding surface learning in this study are unexpected given prior research on accounting students' learning experiences in Ireland. Albeit within the higher education environment, Byrne et al. (1998 and 2002a) found no differences in the

learning approaches of male and female students on a specialist accounting undergraduate degree. However, they did find that for male students there was no relationship between their learning approaches and learning outcomes and raised the question of whether male students accurately report their learning approaches. Thus, it might be suggested that male students may not want to admit fear of failure. However, in the qualitative phases of this study a number of male students openly spoke of their desire to avoid failure and their perceptions of the consequences of failure. A third potential explanation for the gender differences may arise from the anecdotal evidence of ICAI staff which indicates that female students are more diligent than male students, particularly in terms of attending lectures, etc. In this context, maybe female students are more aware of the demands of the FAE and thus have a more realistic sense of the possibility, and consequently a fear, of failure. However, the quantitative data was gathered at a lecture when 47% of those present were male, which is a gender mix which is very closely aligned to the mix of students joining the ICAI (ICAI, 2003), thus refuting to a certain degree the plausibility of this explanation. Anecdotal evidence of the researcher suggests that female students commonly express more fear and anxiety prior to examinations, not because there is genuinely any reason for them to fail as opposed to the male students, but because to some extent they lack the confidence of their male peers.

When the sample is categorised based on students' prior experiences of ICAI examinations (Prof 2/3, Prof 3 and Exempt), all three groups of students have significantly higher scores on the deep/strategic scale. In comparing between the groups, the Prof 3 students, while having the highest score on the deep/strategic scale, also have a significantly higher score on the surface apathetic scale. Having high scores on both scales is difficult to interpret, as one would expect students with high deep/strategic scores to have relatively low surface scores. It might be that these students are confused about how to prepare for the FAE, but why do they differ from the other two groups of students in terms of their association with surface learning? One possible explanation is that students who commence ICAI examinations at the Prof 3 stage are all relevant accounting graduates and thus are familiar with material which is factual in orientation with 'right and wrong' answers. Thus, it is possible that they have engaged in surface learning during

their prior studies, which is then reinforced by the nature of the Prof 3 examinations. The group of students who completed Prof 2 and Prof 3 prior to the FAE are graduates of programmes other than accounting and, while they also encounter the technical Prof 3 examinations, they may have engaged in non-surface learning approaches during their undergraduate studies and they may adapt more easily to the FAE environment. Similarly, the students exempt from all prior ICAI examinations have completed specialised Master's programmes which aim to develop a wide range of skills and attributes among students that may align to the FAE requirements. However, this explanation is very tentative and highlights the need to explore in detail students' prior experiences and, in particular, to examine the nature of prior professional examinations and the forms of learning they foster among students.

Interestingly, when the sample is analysed by location (Dublin v Belfast), while both groups have significantly higher scores on the deep/strategic scale compared to surface scale, the Belfast students' score on the surface scale is significantly higher than that of the Dublin students. There is little to suggest the reason for this variation. Perhaps, different lecturers in the two venues foster different approaches (though a lot of lectures in Dublin and Belfast are presented by the same staff) or perhaps different prior educational experiences or cultural issues between the two jurisdictions impact on students' learning. When the full sample is partitioned by employer type ('Big 4' v non-'Big 4'), no variation between the learning approaches of the groups is identified. This may indicate that students' work experiences have little influence on their learning or that their experience regardless of their employment type has a similar impact.

In summary, with regard to the explication of learning approaches, this study has explored the motives, intentions to seek understanding and the study activities of students engaged in preparing for the qualifying examinations of a professional accountancy body. It has identified that in the context of the FAE of the ICAI, students' motives are dominated by career aspirations and credentialism. They are determined to pass the FAE and so they seek understanding in their study in the light of their assessment of the demands of the FAE. Students operationalise their intentions through their study activities which are characterised by time, syllabus

and organisation issues. Drawing these elements together, two principal approaches to learning for the FAE were identified: a deep/strategic approach and a surface approach. The coming together of deep and strategic approaches in one approach differs from the findings of studies in the higher education arena, but it makes sense in the light of the context of learning. Thus, the deep/strategic approach, commonly reflects FAE students who have strategic motivation and engage in strategic learning activities such as monitoring effectiveness, but who also clearly identify the FAE as requiring deep learning activities focused on seeking meaning and the application of knowledge. The importance of the learning context in influencing FAE students' learning approaches is delineated in the next section of this chapter.

11.3 Factors influencing learning for the FAE

The student learning literature has highlighted that learning takes place in a context, and features of that context influence the ways in which students interpret the learning tasks they face and how they approach the task (see Section 3.3.2). With regard to the FAE, there is no doubting that many aspects of the environment influence students' learning (Sections 6.3.2 and 8.3). In particular, the importance attributed to FAE success by the students, their positions in accounting firms and the nature and form of the examinations themselves affect the ways in which students perceive the FAE task. In addition, personal learning factors, such as conceptions of learning and prior learning experiences, influence learning approaches.

The environmental factors which influence students' learning - the perceived importance of success, the work context of students and the nature of the FAE - are all interconnected issues. Firstly, as already indicated in Section 11.2.1 students are primarily motivated in their study for the FAE by career aspirations. With the credentials of the Chartered Accountant qualification, students envisage reaping career rewards both within and beyond accounting firms. On the other hand, it is perceived that failing the FAE disrupts and delays the development of students' careers. Secondly, practically all students attempting the FAE work in

accounting firms, where completing the ICAI examinations is part of the training contract and success is expected. Other staff in the firms have already completed the examinations or will expect to do so in future years, and there is widespread interest in the success or otherwise of each cohort of students. The familiarity of work colleagues with the FAE creates a pressure for the students, particularly those in 'Big 4' firms where the volume of interested observers is increased. Meeting the expectation of employers and their peers wasn't identified as a motivation for students when preparing for the FAE. Rather, students' perceptions of the consequences of success and failure, which ultimately are enacted by employers, peers and the wider business and employment community, provide motivation and affect their study activities. Thus, while personal motives also exist, the students are primarily motivated to achieve the rewards of FAE success. The rewards of success are perceived to take the form of new contracts and/or promotion in their firms, freedom to seek new attractive employment away from their training firms, financial gain, as well as a sense of personal achievement in meeting others' expectations of them. The perceived consequences of failure (i.e. not achieving any of the rewards) fuels a fear of failure among many students. Thus, to achieve FAE success the students focus on the requirements of the FAE itself.

There is little doubt that students preparing for the FAE expend considerable effort determining what is required of them. On the whole, they interpret that the FAE task requires them to develop understanding of a large body of material and to demonstrate this understanding by applying it to the scenarios presented in the examination papers. Thus, as outlined in the previous section, the students are generally concerned with seeking meaning in their study which then frames their study activities. Their interpretations of the demands of the FAE are influenced by the case-based form of the examinations and the open-book examination environment. The case-based examination papers are perceived by students to require them to think about the knowledge they have acquired and to apply it to the cases presented. The open-book environment means students do not focus on rote learning material, as they are able to consult their notes for factual information. In addition, the presence of their notes in the examination hall reconfirms students' perceptions that the presentation of factual information is

insufficient for the FAE, rather they must adapt knowledge and apply it to the specifics of the cases presented. Not only does the nature of the FAE papers and the open-book environment influence students' intentions regarding seeking meaning in their study, these factors also impinge on their study activities. As was outlined in Section 11.2.3, students' activities centre around 'syllabus' and 'organisation' issues. Students devise a range of strategies to balance gaining understanding and covering the breadth of the syllabus and they expend considerable effort organising the notes which they bring into the examination hall. The importance of assessment in shaping students' learning is well-recognised in the higher education literature. However, while teaching is recognised in that arena to affect students' learning, it does not appear to be an important feature of the FAE context. Students simply use lectures as a means of establishing the breadth of the syllabus and for acquiring notes which they will use for study purposes and as reference material in the examination hall. Meaningful preparation for the FAE is perceived to occur through personal study activities in the study leave period.

It could be said that, as FAE students primarily engage in deep learning activities more than they adopt surface learning activities, the nature and form of the FAE and the environment to which it contributes, is a desirable one. It could not be denied that a system that encourages students to seek meaning in their study, to integrate material in a holistic manner and to focus on applying knowledge is superior to one that encourages rote learning. However, the environment of the FAE prompts motivations which are extrinsic and short-term in nature, rather than fostering intrinsic, personal motives. Thus, the FAE system fails to develop a foundation for lifelong, independent learning. Furthermore, students are not encouraged to consider the role and purpose of the accounting profession or the nature of lifelong professional competence. Consequently, the system is not necessarily aligned to the achievement of the objectives of professional accounting education considered in Sections 4.3 and 4.4. This issue is reiterated in evaluating the implications of the findings of the study in Section 11.5.

In addition to factors in the FAE environment, a range of personal factors also influences students' learning for the FAE. In the first instance, students'

conceptions of learning affect their approach to learning tasks. Evidence from the preliminary interviews demonstrated that the six conceptions of learning identified by Saljo (1979) and Marton et al. (1993) in the higher education context adequately captured the variation in FAE students' conceptions of learning. However, while the conceptions of learning of FAE students vary from seeing learning as simply the acquisition of knowledge to that of developing as a person, conceptions in the middle of the hierarchy (applying knowledge and developing understanding) are most commonly held (Sections 6.3.2 and 7.3.2). However, the cluster analysis conducted with the quantitative data indicates that students who most strongly favour a deep/strategic learning approach over a surface apathetic approach (Cluster 2) have significantly higher scores on the more complex conceptions of learning questions than the students who have higher scores on the surface scale as opposed to the deep/strategic scale (Cluster 4) (Section 7.3.3). Similarly, in the preliminary interviews, the students holding the least developed conceptions of learning (Lucy, Liam and Mary) were the students who were least personally engaged in the learning process for the FAE and described passive, impersonal study activities. Thus, some evidence of the alignment of conceptions of learning with learning approaches as found in higher education literature (Van Rossum and Schenk, 1984) has been explicated.

The student learning literature outlines that students' prior learning experiences impact on their perceptions of a learning task and how they prepare for examinations. In the FAE context, it was found that students are highly aware of the demands of the FAE and they perceive that it requires them to demonstrate a different type of knowledge than previous examinations (applied knowledge as opposed to purely factual knowledge) which affects how they learn in preparing for the examinations. Thus, their prior learning experiences don't necessarily provide the foundation for their FAE learning approach, as the demands of the FAE and students' alertness to those demands given their overriding desire to pass, appear to supersede students' general orientations to learning developed through prior experiences. However, some students who have difficulty evaluating the requirements of the FAE and establishing how best to prepare, seem to cling to their learning approaches enacted for prior study experiences.

The incidence of personal attributes and experiences significantly affecting aspects of students' learning for the FAE is not widespread. Avoiding failure for personal well-being and satisfaction motivates a number of students and particularly resonates with students who have failed previous professional examinations. Seeking personal challenges and achievement are important to a small number of students, but such ambitions exist in parallel to motivation spurred by credentialism and perceptions of professional consequences of success and failure.

Thus, in the arena of pre-qualification professional accounting education, the learning environment appears to provide the greatest influence on students' learning as opposed to personal or intrinsic factors. Furthermore, given the position of the students as trainees in accounting firms, a whole new dimension to the nature of the learning environment is created which is not present, for the most part, within higher education. Thus, there is a need for further research to thoroughly explore the interaction of training and education experiences from the perspective of students.

11. 4 Outcomes of the FAE learning process

11.4.1 FAE success or failure

As illustrated in Section 11.3, students are highly motivated to pass the FAE. They seek the rewards that professional qualification yields for career advancement and, to a much lesser extent, they strive for personal satisfaction. Their determination to pass means they are very alert to the demands of the FAE, which has a significant influence on their learning approaches. Thus, not surprisingly, the primary concern of students regarding the outcomes of the FAE process is whether they achieve examination success.

In 2001, the overall pass rate for the FAE was 84%, which was markedly higher than those arising in prior years. Indeed, while increases in the pass rate had been encountered in the previous three years, the average pass rate over that period was

70% (Section 7.4). Thus, there was much surprise at the extent of success of the 2001 students and much celebration of the outcome. The reason for the increased pass rate in 2001 is unclear. The reports of the FAE Examiners indicate that the papers were of similar standard and the high pass rate is due to students' good performance (Section 7.4). It is possible that the students in 2001 did indeed prepare more diligently and engaged in the FAE task more conscientiously than students in previous years, but it would be very useful to conduct longitudinal research capturing not only student learning issues but also the examination system, in terms of the content of papers, the marking of scripts etc., to explore this issue further. It is interesting to remember the contention of James (in the second phase of interviews) that the pass rate was a function of the demand for accountants in the marketplace. He suggested that he was lucky to be taking the FAE in 2001 as there was a need for more accountants, whereas he claimed that, within the next year, there would be a slowdown in the marketplace which he felt was likely to lead to a decline in the FAE pass rate in 2002. Indeed, the pass rate in 2002 did decline to 71% (ICAI, 2003) and thus, in further analysis surrounding examination success, a wider set of factors should be examined. The issue of professions controlling entry to their ranks is a sensitive one, as there are tensions between the perceptions of professionals' commercial self-interest and the public service ideal which underpins the notion of professions. Thus, from the perspective of the ICAI, understanding the reasons for pass rate variation would be useful to defend any undue criticism that may arise in this regard.

The pass rate of the sample of students from whom quantitative data was gathered was the same as that of the population, i.e. 84% (Section 7.4). Examining the success of the various sub-groups in the sample, highlighted that females had a 86.5% pass rate compared to 82.2% of males. Some 85.7% of Belfast students passed compared to 82.5% of Dublin students (Table 7.21). While the pass rates of students classified by employment type was practically identical, the pass rates of the sub-groups based on experience of previous ICAI examinations show some variation. The Prof 3 group had the highest pass rate at 89%, whereas the group who completed Prof 2 and Prof 3 prior to the FAE had only a pass rate of 78.2%. Interestingly, in exploring the learning approaches of the prior examination subgroups, it was established that the Prof 3 group had a significantly higher score

on the surface apathetic scale than the other groups. High surface apathetic scores would not have been expected to be associated with success. Given the dominance of the deep/strategic approach for all groups, this may not be important but it is interesting. Indeed, in exploring the success rate of the different clusters identified in Section 7.3.3, it emerged that the pass rate of the cluster with the least desirable learning approach profile (significantly higher score on surface scale compared to deep/strategic scale) has the highest pass rate at 88.3%. However, it must be said that the pass rates across the four clusters showed very little variation (i.e. the lowest pass rate is 82.6%).

It must be remembered that the success rate for the cohort as a whole was very high and the variations isolated are minor, but the apparent mismatch between the quantitative measures of approach and success are curious. However, the reasons can only be suggested rather than definitely explained. It may be that either the measure of learning approach or the measure of success used was inappropriate. With regard to the measure of the learning approach, the ASSIST was statistically validated for use with FAE students and was conceptually evaluated in the light of the qualitative findings of the preliminary interviews. However, it is feasible that students did not honestly reflect their true approaches when completing the questionnaire, though it must be remembered that the internal reliability of the scales was satisfactory, so if students were inaccurate, they were consistently inaccurate. The more plausible reason for the unexpected variation in the relationship of approaches and outcomes is the limitation of the dichotomous classification of outcome (pass/fail) to adequately capture the variation in learning outcomes achieved. It would be desirable to have access to FAE students' aggregate marks across the four papers, so that a correlation analysis exploring the relationship of approach and outcome could be conducted. However, problems in identifying the expected relationships will arise if the outcome measure does not appropriately capture or reward deep understanding. Given the case-based papers, the open-book environment, and students' perceptions of the FAE requirements explicated throughout this study, it is anticipated that the FAE rewards, or at least has the capacity to reward, deep approaches rather than surface approaches to learning. An evaluation of the papers is outside the primary scope of this study, although it is an issue which merits further research in the future.

In the qualitative phases of the study, both successful and unsuccessful students were interviewed. However, the principle objective of these interviews was not to profile successful and unsuccessful students or to determine distinguishing characteristics. Rather, the intention in exploring the narratives of both groups of students was to enrich the holistic understanding of student learning in the FAE environment, which the study was aiming to develop. That said, in the narrative analysis during the second phase of interviews, the elements of learning approaches in terms of motives, intentions and study activities of the two groups of students were explicated separately as it was recognised that, in some respects, the experiences of successful or unsuccessful students had different aspects. Thus, the capacity to identify variation in the learning of successful and unsuccessful students was generated.

On completing the analysis it was evident that there was considerable overlap in the motives of all students interviewed in studying for the FAE. However, there is a certain variation in the way that successful and unsuccessful students interpret the nature of seeking meaning and the activities in which they engaged to achieve this goal. The narrative analysis has indicated that the students who described very clear, focused study approaches and who engaged personally in their FAE study activities were more often than not students who were successful, whereas those who either expressed uncertainty about determining appropriate study activities, or were quite passive in those activities, or who lacked dedication during the preparation period were more commonly the unsuccessful students. Indeed, it was on the issue of personal engagement in the process that the clearest distinction between the two groups of students was seen. Powerful, evocative narratives regarding students' dealing with time, syllabus and organisation issues were furnished by many of the successful students. Such personal interaction and engagement is far less evident among the descriptions of the unsuccessful students. Nevertheless, it must be noted again that the issue of personal engagement in the learning process does not dichotomously distinguish all successful students from unsuccessful ones. As mentioned previously, some students who didn't engage personally in FAE preparation were successful, whereas a couple who did were unsuccessful. Furthermore, it must be reiterated that the purpose of the interviews was not to count occurrences of issues or

themes, to isolate differences between students, or to predict success or failure based on a profile. Rather the interviews focused on exploring variation in student learning with the intention of developing an understanding of student learning in context.

11.4.2 Other outcomes of the FAE process

The qualitative phases of the study explicated students' perceptions of a range of other outcomes associated with the FAE, though many such outcomes are closely aligned to examination success and failure, e.g. self-perceptions, perceptions held by others and work allocations. In the first instance, it was identified that the primary personal outcome of students who are successful at the FAE is a sense of relief. They are delighted to have achieved the goal of FAE success and consequently have avoided the failure which was so prevalently feared. The initial relief at passing gives way to feelings of satisfaction and achievement influenced by their perceptions of the professional status and opportunities associated with qualification. The mix between professional and personal concerns is interesting. While professional issues dominated students' motives in preparing for the FAE and they do welcome the professional outcomes associated with success, the personal relief and satisfaction frame their reflections when success is ultimately achieved.

Successful students' perceptions of themselves are primarily unaltered by their success (Section 9.4). Their success generates a sense of well-being and pride and it confirms their self-belief. Students who passed the FAE having previously failed professional examinations reflect on a re-establishment of their self-belief; they are finally free of the self-doubts that examination failure had exposed. Also, success boosts the confidence of a number of students, especially in the workplace. However, in two cases it was recognised that examination success does not necessarily mean that one's ability to do one's job is improved and thus, to a certain degree, the success of these two students has added a pressure of expectation. On the whole, though, the self-perceptions of the students are relatively unaffected by FAE success. However, there is a sense that success or failure may impinge on other people's perceptions of them.

The examination success of a student does not alter the perceptions of his/her family and friends, who simply delight in the success for the satisfaction and reward that it yields to the student. In the workplace, it is perceived that FAE success affords the individual more respect from both management and junior staff. However, it is acknowledged that, in most firms, FAE success is expected and thus students feel that there is a change in perception only if one fails rather than if one succeeds. Similarly, it is perceived that, as success is expected, there is a natural progression in the work of trainees from year to year within their training period. Students determine what they are likely to do in the upcoming year by examining the work of those trainees who have been in the firm a year longer. Thus, subsequent to passing the FAE, students generally feel they are allocated the work that they would have expected. Students working in firms who are involved in some large public sector assignments are aware that qualification now makes them eligible for such work and they are looking forward to such opportunities. The two students who achieved results in the Top Ten places both consider that they have been assigned more complex work than their position in the natural hierarchy would suggest (Sections 9.5 and 9.6).

The students who achieved FAE success have reflected little on the ancillary outcomes of the FAE process (Section 9.7). They have simply met their objective of passing the FAE and are encountering the professional rewards. That said, it is recognised that they have developed an understanding of a body of knowledge which will help them to discharge their professional duties in the future. Individual students then perceive other work-related benefits: capacity to evaluate business problems in a more holistic manner, improved critical thinking, enhanced information retrieval skills, expanded view on the scope of professional accounting, improved written communication skills, well-developed time management and organisational abilities. Some students reflect on the personal outcomes of the FAE process. They typically contend that they are more self-aware and self-disciplined with an enhanced capacity to work independently. Also, they have learnt to persevere and have gained resilience to cope under pressure. However, it is noteworthy that none of the students associate the FAE process with developing a framework for maintaining their professional competence during their careers. There is no recognition that the FAE marks the

start of a career of lifelong learning as a professional accountant. If anything, there is a sense that the students perceive the FAE as the end of their professional education.

The outcomes of the FAE process for unsuccessful students show some variation to those perceived by the successful students. In the first instance, their examination results generate a spectrum of personal reactions which range from being detached and pragmatic to those that are laced with emotion and personal devastation (Section 10.2). The students who can maintain a sense of detachment from the examination outcome are able to readily rationalise their lack of success. On the whole, they attribute it to inappropriate preparation in terms of a lack of dedication to the task, a failure to focus on the demands of the FAE or to deal effectively with the syllabus or organisational issues. There is no doubting the disappointment of many of the unsuccessful students. While they may have anticipated an unsatisfactory outcome given their difficulties with some aspects of the preparation, or their experiences with individual examination papers, being faced with the reality of failing, and knowing that they must re-sit the following year if they wish to pursue qualification, is challenging and confusing. The invasion of examination failure into students' sense of well-being and self-belief is also evident as some feel "like a failure" and are devastated by the outcome. In addition, unsuccessful students also feel isolated from their friends who passed. For some students failing the FAE is a huge shock. They expected to pass and are totally disconcerted and ravaged by their failure. These students are also the ones who have the most difficulty trying to establish how to prepare to retake the FAE in 2002. The reason for their failure is not clear to them and they feel that they prepared diligently and in much the same way as their friends who passed. Students who are not as shocked by failure readily identify ways of improving both their preparation for the FAE and their performance in the examinations themselves.

Interestingly, while the successful students felt that perceptions are altered by examination failure rather than by success, the unsuccessful students do not perceive such changes. They may have feared that their colleagues would think less of them, but they gratefully acknowledge that these fears have not been

realised. They reflect that their colleagues are genuinely disappointed for them and have been very supportive. None of the unsuccessful students feel that they have been penalised for their failure in terms of the work which they have been allocated. As explicated by the successful students, there is a natural order and progression of work in accounting firms that doesn't seem to be affected by examination results. The only penalty which the students encounter is that they do not get financial bonuses and increases which are paid to the successful students. There is a degree of dissatisfaction that the firms get them to complete complex assignments but pay them less than others doing equivalent work (Section 10.3).

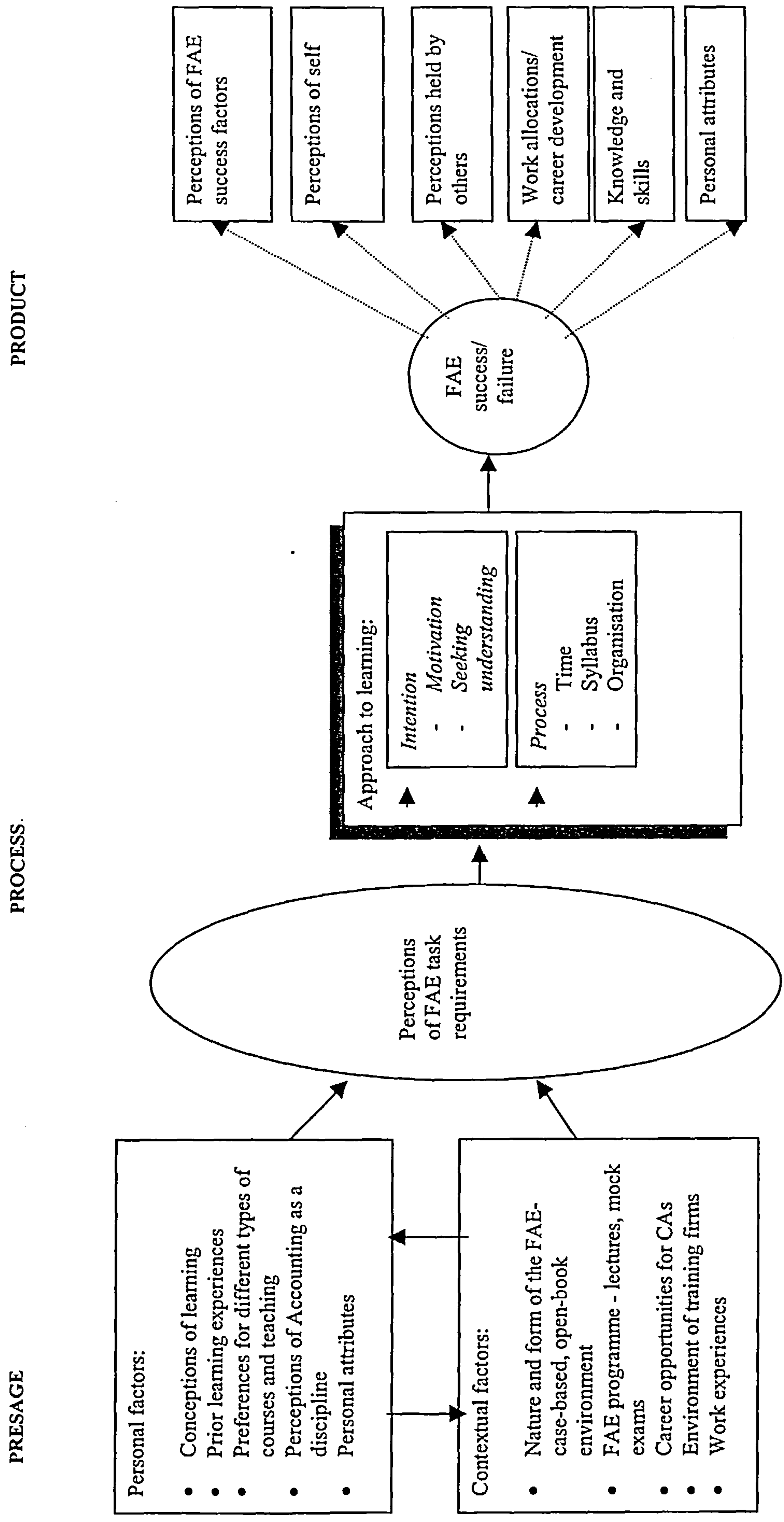
The unsuccessful students are more reflective of the other outcomes of the FAE, which is perhaps not surprising as they are likely to want to feel that their efforts were not wasted. That said, two of the students contend that the FAE has yielded no benefit to them; the syllabus is irrelevant to their work in small firms and they have developed no skills or personal attributes from the experience. This is contrary to the considerations of the remaining unsuccessful students who feel that they have achieved professional and/or personal benefits from the process. The professional benefits capture the acquisition of new knowledge and skills, while the personal benefits envelop enhanced self-awareness, self-motivation and resilience (Section 10.6).

In summary, in the eyes of the students, outcomes of the FAE process centre on examination success and failure. Their motivations and approaches to the task of preparing for the examinations are predicated on the perceptions of the demands of the FAE and what is required in order to achieve success. Similarly, their perceptions of the outcomes of the process centre on career issues and factors associated with their workplaces. Thus, this study highlights the importance of context in understanding student learning and it highlights a wider set of influencing factors than is typically experienced in learning research with higher education students.

So far this chapter has synthesised the findings of the study, by considering students' approaches to learning for the FAE, the factors which influence their learning and the outcomes of the FAE process. Before evaluating the implications

of these findings for different stakeholders, this section concludes by attempting to represent the complex montage of students' learning for the FAE of the ICAI by amending the tentative model presented in Section 6.4. The model of learning in context, shown in Figure 11.1, is not mathematical in nature and is simply a way of trying to visually depict the issues which have emerged in this study. The 'presage' factors have been grouped into personal factors and contextual factors, though it is recognised that there is interaction between these two groups. Furthermore, some additional factors identified through the quantitative analysis and further interviews, which affect students' approaches to learning, have been explicitly included in the model (form of the FAE, the FAE programme, personal attributes). In addition, the 'product' aspect of the model has been expended to capture the range of outcomes of the FAE process which have been explicated through the analysis of the interviews conducted with successful and unsuccessful students. This model is grounded in the findings of the study and clearly represents the range of factors and issues pertaining to students' learning for FAE which those findings have exposed. It draws on models of students' learning derived from higher education research, but it is embedded in the specific context of the FAE.

Figure 11.1 A model of students' learning for the FAE of the ICAI



11.5 Implications of the findings from this study

Having presented the findings of the study, it is important to consider the implications of these findings for the various stakeholders associated with the issues explored. The stakeholders considered are: the ICAI; the accounting profession more generally; accounting educators; students; employers; the government and regulatory bodies and the public at large.

11.5.1 The ICAI

As outlined in Section 4.2, the ICAI is the oldest, largest and most prestigious of the professional accountancy bodies operating in Ireland. It prides itself on the calibre of its members and the service provided to clients. Central to its quality control strategy is the rigour of its qualification process for prospective members, which embraces a minimum of three years' training with an approved supervisor, and the successful completion of a suite of professional examinations, the most advanced of which is the FAE. The aim of the pre-qualification education programmes is to develop and assess students' technical and professional competence to become Chartered Accountants and to begin a career of lifelong learning (Section 4.4). Thus, the objectives of the ICAI's system are aligned with both the goals of pre-qualification professional education as explicated as part of the accounting education change debate (Sections 4.3 and 4.4) and the goals of professional education more generally (Section 2.4.1). The ICAI considers that its pre-qualification education system is of high quality and it is proud of the innovativeness of the FAE introduced in the 1980s in the light of the challenges and demands facing professional accountants. The FAE comprises case-based papers (including a multidisciplinary paper) taken in an open-book environment. While there is no doubting the original innovativeness of the ICAI with regard to the FAE in comparison to the approaches of other professional accountancy bodies in Ireland, Britain and further afield, there has been little subsequent development. Since the 1990s, the ICAI has been overwhelmed with the growth in its student numbers and so operational issues appear to have dominated the agenda of its Education Committee and staff. However, it is currently considering overhauling its pre-qualification system and so it would seem that the findings of

this study could make a valuable contribution to its review and change process. Understanding how students learn within the framework of the current system will facilitate the ICAI, firstly, in evaluating the positive and negative aspects of the system and, secondly, in determining the extent to which it enables the achievement of the objectives of pre-qualification education. This process could influence the objectives, design and operation of any new system.

This study has illustrated that the FAE learning environment created by the ICAI, and to some extent its associated training firms, affects the ways in which FAE students learn. From a positive perspective, it is clear that students value the qualification of Chartered Accountant and are motivated by the desire to achieve qualification. Secondly, the students perceive that the nature and form of the FAE (case-based papers and open-book environment) requires them to develop deep understanding of the material on the FAE syllabus. They interpret the FAE task as necessitating the integration and synthesis of knowledge leading to application as opposed to simply regurgitation, hence they engage in deep learning activities in order to meet these requirements. Thirdly, the training firms are perceived to be supportive of students during their pre-qualification education. They provide good study leave for students, they advise and encourage them regarding FAE preparation and, ultimately, the firms celebrate FAE success and counsel FAE failure.

However, there are many aspects of the findings of this study which may be perceived to reflect negatively on the ICAI's current pre-qualification education. While students value the seal of Chartered Accountant, they do so because they desire the career and resultant financial benefits. They do not seem to place much significance on becoming a member of the accounting profession or of the ICAI specifically. From the ICAI's perspective this is a serious concern as it exists to serve members and it requires the involvement of members in every aspect of its operation and development. Furthermore, while one of the objectives of pre-qualification education is to build the foundations for lifelong learning, the students in this study simply perceive the FAE process to be about the short-term goal of gaining a qualification. They see the FAE as a hurdle to be overcome, and

while they acknowledge that it may yield long-term benefits, they refer to the career opportunities as opposed to a framework for continuous learning.

In terms of the influence of the learning environment fostered by the ICAI through the FAE programme on students' learning, many issues of concern arise. As indicated previously, FAE students favour a deep/strategic learning approach over a surface apathetic approach. However, the motivations and intentions enveloped in their approaches are highly strategic in nature. While the FAE fosters deep learning activities focused on achieving success, it does not generate high levels of intrinsic interest in the subject matter of accounting. Thus, the ICAI may have difficulties in the future encouraging members to participate in continuing education if they do not perceive the material to have direct relevance to their careers in the short term.

In terms of the FAE programme, students clearly differentiate the pre-study leave period from study leave itself and do not seem to consider the need for serious preparation in the pre-study leave period. Furthermore, there is considerable criticism of the role and nature of the lectures offered as part of the FAE programme. The students view them simply as a means of identifying the breadth of the syllabus and of collecting material which forms the basis of their personal study. Indeed, personal study and preparation during study leave are viewed as critical success factors, whereas lectures are perceived to have a very limited contribution. Given the cost and effort involved in the provision of programmes by the ICAI at different centres around Ireland, there is a pressing need to review and evaluate them.

While the case-based nature of the FAE and the open-book examination environment encourages the engagement in deep learning activities, the variation in these features relative to previous professional examinations (Prof 2 and Prof 3) appears to cause difficulty for some students as they are unsure of how to prepare appropriately. In particular, it seems that students associate Prof 3 with large volumes of technical material which they often memorise and then regurgitate in the examinations. Thus, it may be that the problems of transition to the FAE lie in the expectations created by Prof 3 and students' experiences of learning in the Prof

3 context. Thus, an exploration of aspects of students' prior learning experiences, which the ICAI itself influence, is merited.

While students acknowledge the support of their training firms in terms of study leave, peer advice and counselling on the release of results, the training environment also creates pressures which impact on students' learning during the FAE process. In the first instance, work commitments in the pre-study leave period can restrict students' participation at FAE lectures. In addition, students are aware of the expectation of success that firms have of their trainees and so they have a fear of the consequences of failing. This fear of failure compounds students' short-term orientation and their focus on simply meeting the perceived requirements of the FAE. Students' concerns about their progression in their firms and management's perceptions of their examination and work-based performance is further evidence of students' focus on their personal careers as opposed to any alliance with the accounting profession. Indeed, students elucidate a strong sense of identity with their firms, but little association with the ICAI, which is reminiscent of the findings of Coffey's (1993) study with ICAEW students training in a major firm. Furthermore, the ICAI considers that its pre-qualification education and training requirements work in tandem to develop professional competence, yet students clearly differentiate education from training and see little overlap between them, hence, the envisaged integrative, holistic development of competence is not occurring.

In the context of the ICAI's current deliberations regarding changing its pre-qualification education system, it would seem eminently sensible for the ICAI to embrace the findings of this study. Change for change's sake is pointless, and uninformed or inappropriately informed change could be damaging (Ramsden, 1992; Beaver 1992). This study explores student learning for the FAE from students' perspectives and it provides contextualised insights which have not been previously explicated. Consideration of these findings will allow the ICAI to embody the positive aspects of the existing system in any new system and it will also facilitate the further investigation of the issues which have a negative impact on the quality of students' learning or which are not aligned with the desired outcomes of the ICAI. The ICAI needs to seriously address the role of the FAE in

building a framework for lifelong professional learning. Students are unaware of, or they attribute little importance to, the significance of the FAE in terms of developing professional competence. That said, the ICAI's syllabus does not embrace the exploration of the role of professions, the nature of professional knowledge and competence, or the challenges facing the accounting profession. Thus, students have not been actively encouraged to consider their pre-qualification education in a long-term, holistic manner or in the context of the accounting profession. There would be merit in engaging students in such a debate, for the benefit of the profession and for their own personal development.

The ICAI must review the lecture programme they have in place to support students preparing for the FAE. Students simply view these lectures as a means to get syllabus information and to gather material for personal study. The lectures do not appear to engage students in ways which would be consistent with fostering high-quality learning. From the perspective of students, lectures are not a critical aspect of their preparation, yet it is estimated that the cost and organisational effort expended by the ICAI in their provision is very high. Furthermore, there is a need to more fully understand students' prior experiences of learning, particularly in relation to Prof 2 and Prof 3. If these examinations, and their related study programmes, foster orientations to learning which are not congruent with the objectives of the FAE and pre-qualification accounting education, then the ICAI is creating problems for students and ultimately itself. The ICAI needs to ensure appropriate alignment of all its examinations and programmes with the desired outcomes of pre-qualification professional accounting education.

The increasing dynamism and complexity in the professional accounting arena and in the wider business environment requires professional accountants today to have specialist and general knowledge harnessed with a range of cognitive and practical skills. The nature of this required competence heightens the need to support students in seeking and operationalising their learning for examination purposes and their learning which takes place in the workplace (Anderson-Gough et al., 2003; Hoskin and Anderson-Gough, 2001). FAE students do not perceive a significant overlap in the two learning environments at present. Thus, the ICAI

must explore how learning takes place in the training environment and how they can foster linkages between the two environments in a meaningful way.

11.5.2 The accounting profession

Many of the findings of this study which are pertinent to the ICAI are also relevant to the accounting profession at large. To provide the service required by stakeholders and to fulfil their regulatory, professional and ethical requirements, there is a need for professional accountants to maintain competence through their professional lives. Maintaining and enhancing competence requires continuous learning and the foundation for this career of learning must be established during students' pre-qualification education. Students need to develop a deep, holistic understanding of a complex body of knowledge and, in addition, they must develop a range of cognitive, process and personal skills to enable them to use and apply that knowledge in practice (Sections 2.4, 4.3 and 4.4). The lack of awareness or concern of FAE students about the role of their pre-qualification education in framing lifelong learning is alarming. The short-term focus of the students simply to pass the qualifying examination is also a cause of concern. Are students of other professional accountancy bodies in Ireland, Britain or elsewhere likely to think and act similarly to ICAI students? There is an obvious need for each professional body to explore the perceptions of their own students and to explore the learning of students in the particular contexts in which they study. This study has clearly illustrated that the learning of the students of the professional body in question is influenced by the learning context, many features of which are defined or shaped by the professional body. In particular, this study found that the perceived demands of the FAE, its case-based papers and its open-book environment influenced students' intentions to seek meaning in their study and how they set about learning during the FAE programme. The nature of the examinations of other professional accountancy bodies and the environment in which examinations are taken vary considerably from the practices of the ICAI. It is thus imperative for such bodies to explore the learning environment which they foster for students.

As outlined in Section 4.2, the accounting profession worldwide is the subject of increasing public scrutiny and, in this light, it is important that existing and future members of the profession apply themselves diligently to re-establishing and enhancing the reputation of the profession. The lack of affiliation of the students in this study to the accounting profession, as opposed to their training firms, is worrying and it is incumbent on all professional bodies to address this issue. Further research exploring the affiliation of members of professions to their professions would be very useful and it may be particularly interesting to explore whether association varies with age and progression. Ultimately, professional bodies are run by and for members, and if new members have little association with their professional group, they are unlikely to become involved in its activities. This will have implications for the development of professional accountancy bodies and how they are managed. Furthermore, if members have little association or involvement with their professional bodies, further regulation of members' behaviour and activity may be required in order to maintain standards of practice and service.

11.5.3 Accounting educators

In the first instance, the findings of this study are insightful for educators involved in the FAE programme. For those engaged in setting examination papers, it is positive that their requirements influence students to seek meaning in their study and to engage in deep and strategic learning activities. It is difficult to evaluate whether the FAE process truly rewards those who adopt the type of learning approaches which are most closely aligned to the espoused objective of the FAE and professional accounting education generally without a thorough investigation of such issues as: the specific requirements of examination papers; the marking of students' scripts; and the alignment of marks awarded with learning approach data. However, the findings of the qualitative aspects of the study indicate that students' personal engagement in their learning activities for FAE did, to a certain extent, distinguish students who were successful from those who were unsuccessful in the FAE. More specifically, those who engaged in seeking meaning in their study and adopted active, involved study activities seemed more often than not to be the students who were successful.

For lecturers involved in the FAE programme the findings are also insightful. On the whole, students do not appear to value lectures. They attend in order to gather notes and to identify the breadth of the syllabus, but they don't seem to develop their understanding of material during lectures. This lack of engagement could be due to students' apathetic attitude to study activities prior to study leave, but it could also be due to the ways in which lectures are organised, structured and presented. Further exploration of the objectives, nature and form of FAE lectures, and lecturers' and students' perceptions of them, is required.

The findings of the study also have implications for accounting educators in the higher education sector in Ireland who educate to degree level (and beyond) many of the students of the ICAI. To what extent do the learning environments of higher education institutions foster high quality learning among students aligned with the objectives of accounting education? The learning experiences of students in higher education contribute to their orientations to learning and students bring all their prior experiences with them as they progress to the professional education arena. Also, given the absence of debate in the FAE programme of the role of professions, the nature of professional knowledge and competence and the responsibilities of members, it may be that educators in the higher education domain could foster understanding of these issues during students' degree programmes. It is not sufficient for the professional bodies to abdicate responsibility to higher education programmes, but it would at least ensure that students did not complete their pre-qualification education without an opportunity to seriously interrogate these issues.

11.5.4 Students

The meaning of these findings for past, present and future students of the FAE programme is varied. For those who have successfully gained qualification, there may be a need to self-evaluate their commitment and approach to continuing education. Lifelong learning of members not only benefits the professional bodies and the profession in terms of overall quality of service and reputation, it also facilitates individual members to be better prepared to meet the challenges of their existing professional activities and potential future activities. This enhanced

competence allows the individuals to progress their careers and also to gain personal reward and satisfaction from their work assignments. In addition, existing members need to consider their role in developing their professional body and the profession as a whole. Without the commitment and involvement of members, accounting regulation and practice will not develop to keep pace with its operating environment, which will increase the public scrutiny of the profession.

Students presenting for the FAE in future years may learn from the experiences of students who participated in this study. The study doesn't attempt to determine a recipe for FAE success, but it provides future students with a framework in which to contemplate their motivations, their intentions to seek understanding and their study activities as they commence the FAE process. It allows them to see that FAE study is a personal journey and, while many features of learning for the FAE are shared by students, each student encounters unique experiences. In addition, it illustrates that the FAE often evokes strong emotional experiences for students. Furthermore, the findings of the study allow future students to consider their learning for the FAE, and the FAE process itself, in the light of the wider agenda of the accounting profession regarding developing and maintaining professional competence.

11.5.5 Employers

Employers of Chartered Accountants vary from accounting firms to manufacturing and service companies, to not-for-profit organisations, to the public sector. Such employers expect Chartered Accountants to fulfil their roles professionally, bringing to bear their competence in the form of professional knowledge, skills and values. The nature of activities and operations in all types of organisations are increasingly dynamic and Chartered Accountants are expected to adapt to change. Employers demand that their professional employees maintain their professional competence by engaging in lifelong learning. Thus, the lack of awareness or concern for continuous learning demonstrated by students in this study is worrying and may require employers to provide explicit guidelines to their professional staff regarding involvement in continuing education.

On the other hand, many of the findings of this study are pleasing for employers. Students are diligent and conscientious in their preparation for the FAE and they generally recount a considerable capacity for hard work. They demonstrate an enthusiasm for the advancement of their careers and are looking forward to pursuing new challenges on the completion of their training. In addition, in considering the benefits of the FAE process, the students perceive that they have developed knowledge and skills that will be useful in conducting their professional duties in the years ahead. Furthermore, many of the students also have developed personal attributes which are likely to be desirable to future employers: commitment to a task, ability to cope with pressure, perseverance, resilience, self-awareness and self-belief.

For accounting firms, which employ the students as trainees, there are many other implications of the findings of the study. The students' affiliation to their training firms, their concern to please the managements of the firms through gaining examination success, and their desire to be allocated challenging work are likely to be satisfying to firms. Similarly, students' acknowledgement of firms' support for them during the FAE process (in terms of study leave, advice and comfort if success is not achieved) are all positive reflections of the firms. However, students' perceptions that there is little overlap between their FAE study and their work in practice is likely to cause some concern as firms would like to think that students can apply their knowledge and skills developed during the FAE programme to their work assignments. If students do not link their learning for qualification with their work-based learning it is likely that firms will be required to engage in more formal training in the workplace.

11.5.6 Government and regulatory bodies

As in Britain, the accounting profession in Ireland enjoys self-regulation. The government and regulatory bodies depend on the profession to rigorously engage in thorough self-regulating activities in order to ensure high-quality accounting and financial practices in every aspect of the economy. The maintenance and enhancement of members' professional competence is central to the self-regulating agenda of professional bodies. The bodies must ensure that members provide their

services competently in accordance with all laws, regulations, standards and both practice and ethical guidelines. The findings of this study reveal that students are very determined to become Chartered Accountants and they exude commitment to their studies. However, the government and other regulatory bodies, who rely on the profession, may be concerned by both the students' lack of awareness of the need for lifelong learning and their lack of engagement in the debate surrounding the role of professional accountants and the nature of professional competence. At a time when there are an increasing number of examples of incompetent or irregular accounting practice, the government and regulatory bodies may seek to impose external regulation on the profession.

11.5.7 The public

As outlined in Section 2.2, professions fulfil important roles in society. The accounting profession is seen to facilitate, monitor and regulate the financial activities of organisations with a concern to protect the interest of the stakeholders of those organisations, including the public. The findings of this study may be of interest to the public in terms of explicating the experiences of students seeking professional qualification. In addition, the hard work, commitment and personal strengths demonstrated by the students could be seen as an asset of society. However, students' lack of association with the accounting profession and its role in society is of concern, particularly at a time when the public are increasingly confused about the role of accountants and auditors as a consequence of recent financial scandals. It is likely that the public will exert pressure for increasing governance of the profession, which is likely to impact on the pre-qualification and continuing education of members and prospective members.

11.6 Summary

This chapter has synthesised the findings from the different phases of empirical work conducted as part of this study together with prior research, and has developed a holistic, contextualised understanding of the learning of students as they prepare for the FAE of the ICAI. The chapter integrated the findings from the

qualitative and quantitative phases of the study and explored the motivations, intentions to seek meaning and the study activities of students in the FAE context. The emphasis throughout the analysis was to interpret students' experiences by exploring the domain from their perspectives. Factors influencing students' learning were interrogated and the relationship between students' learning and FAE success was considered. Furthermore, the various dimensions of FAE success and failure and the other outcomes of the FAE process were interpreted. Finally, the chapter considered the implications of the findings for various stakeholders.

Chapter 12, which follows, represents the final chapter of this thesis. It provides an evaluation of the contribution of this study, considers its limitations and outlines the need and opportunities for further research in this domain. Furthermore, it presents the reflections of the researcher regarding the study.

CHAPTER 12

CONCLUSIONS

- 12.1 Introduction**
- 12.2 Achievement of the research objectives and evaluation of the contribution of the study**
- 12.3 Limitations of the study**
- 12.4 Suggestions for future research**
- 12.5 Reflections of the researcher**
- 12.6 Summary**

12.1 Introduction

The preceding chapter synthesised the findings of the different phases of this study and considered the implications of those findings for stakeholders. This chapter concludes the writing up of the study. It evaluates the strengths of the study and its contribution to the literature, while also acknowledging its limitations. In addition, some recommendations for future research are presented. The chapter then concludes with some reflections of the researcher on her completion of the study.

12.2 Achievement of the research objectives and evaluation of the contribution of the study

The overriding objective of this study was to develop an understanding of the learning of students as they prepare for the FAE of ICAI. As outlined in Section 1.2.3 and examined further in Chapter 5 (Sections 5.2 and 5.5), it was envisaged that the desired understanding of students' learning could be developed by exploring students' learning approaches, the factors which influenced those approaches and their perceptions of the outcomes of the FAE learning process. It was envisaged that the findings of the study would be useful to the ICAI in terms of reviewing the FAE programme and its pre-qualification education system more generally. In addition, it was expected that the findings would be of interest and benefit to other stakeholders and that the outcomes of the study would enrich the professional education and wider accounting education literature.

The study has clearly achieved its objectives. It has comprehensively explored the domain of students' learning when preparing for the FAE of the ICAI and, in so doing, it has developed, from the perspectives of students, a rich, contextualised understanding of learning in that environment. Using both qualitative and quantitative research methods within an interpretive framework, the study has explored students' learning approaches, factors which influence learning approaches and perceptions of the outcomes of the FAE learning process.

Every aspect of the study - design, conduct and analysis - was rigorously enacted. The idea for the research was conceived by the identification of a gap in the literature concerning students' learning in professional accounting education and from the researcher's own experience of studying for the FAE of the ICAI. Literature concerning professional education and students' learning in different arenas was thoroughly interrogated in order to inform and frame the design of the current study. Moreover, to provide a comprehensive understanding of the setting of the study, the form of the accounting profession in Ireland, the position of the ICAI and the nature of its pre-qualification education system were explicated. In addition, the international accounting education change debate was evaluated and its relevance to Ireland was considered. Thus, the design of the empirical phases of the study and the collection and analysis of data were planned with cognisance of both prior relevant research and the context of the study itself. Furthermore, the researcher thoroughly engaged with the literature on research methodology in order to ensure alignment of her philosophical orientation, the research objectives and the research methods selected. It was established that the study fell primarily within the interpretive paradigm as it sought, in an exploratory manner, to develop a holistic understanding of students' learning for the FAE from the perspective of the students themselves. Thus, the intention of the study was not to generate generalisable, universal laws, but rather it was to interpret students' perspectives on learning. Narrative analysis aligned with template analysis were used to interrogate the data gathered from interviews with students and to generate an integrated, contextualised narrative pertaining to students' learning for the FAE. Throughout the collection and analysis of qualitative data, significant attention was paid to safeguard their credibility and trustworthiness. With regard to the quantitative data, the validity of the instrument used for collection and the quantitative measures computed were comprehensively tested both statistically and conceptually. The analysis and interpretation of both the qualitative and quantitative data developed a holistic understanding of students' learning in the specific context.

Ultimately, the montage generated by this study depicts students' learning for the FAE as highly contextualised. Students are intent on achieving FAE success, primarily for the purposes of progressing their careers as professional accountants.

They perceive the FAE to be a hurdle and they plan and engage in their study in order to overcome this hurdle and to access the perceived career benefits that lie beyond. Thus, students' preparation for the FAE is generally framed by strategic motivation rather than by intrinsic interest in the material or the discipline and they are highly influenced by the learning context. They perceive that the FAE requires the understanding of material as opposed to simple regurgitation of facts, so they undertake their study with the intention of seeking understanding. However, the ways in which students operationalise this intention vary. Framed by their interpretation of the requirements and demands of the FAE, some students actively engage in their learning, they seek deep understanding of the material and they develop the skills required to apply this knowledge in examination situations. However, others are more passive in their study activities and are more uncertain about how best to respond to the requirements of the FAE. In the qualitative analysis, the themes of 'time', 'syllabus' and 'organisation' were used to explicate students' study activities for the FAE. The aspects of the FAE environment which influence students' learning are the nature of the FAE itself (case-based papers, open-book examination environment) and the context in which they work. The quantitative phase of this study confirms the combining of the strategic orientation of FAE students with deep learning activities. Deep/strategic learning approaches dominate surface apathetic approaches for the full sample and all subgroups analysed by gender, location, employment types and exposure to previous professional examinations. Students' perceptions of the outcomes of the FAE rest firmly on whether they achieve examination success. They are not particularly concerned about the contribution of their FAE study to the development of professional competence, rather they seek by their success to positively affect the perceptions of their employers and to access the career developments they desire.

In summary, the strengths of this thesis lie in its novelty in terms of the combination of the subject matter and setting, the rigour of its process and the credibility of its emergent narrative. As previously indicated, no prior study has explored students' learning in this setting of professional accounting education in such an in-depth manner and from the perspective of students. At every turn, the study was conducted as rigorously as possible. The montage of students' learning which has developed from this study is rich in description and analysis and

conveys an experience where there are elements that are shared among students and some which are unique to each student. Indeed, the combination of quantitative and qualitative data and the involvement of students with different experiences allows this study to convey a very real sense of how students approach their learning in the given environment. As outlined in Section 11.5, the findings of this study benefit stakeholders in different ways and they particularly contribute to the ICAI's review of its pre-qualification education system.

12.3 Limitations of this study

This study has been limited to an exploration, from the perspective of students, of learning for the FAE of the ICAI. The findings of the study are grounded in the particular context explored and so are not generalisable to other settings. Furthermore, while the findings of the study contribute the students' perspective to any review of the pre-qualification education system of the ICAI, the perspectives of other stakeholders, such as educators and employers, should also be interrogated in order to provide a holistic evaluation.

This study cannot make any claims to have considered every aspect of students' learning for the FAE, rather, in an exploratory way, it has developed an understanding of students' learning in context and it enables the framing of future research. The findings of the study emanate from the evidence gathered from the students who participated, but they are obviously limited in the sense that they do not reflect the perspective of every student who has ever engaged in the FAE process. While the quantitative data was gathered from a large sample of students and care was taken to involve a perceived mix of students in the qualitative phases of the study, there may be other key issues affecting students' learning for the FAE which have not been uncovered in the current study. Furthermore, there are many interesting issues upon which this study touched but which weren't comprehensively pursued as they didn't fall directly within the boundaries of the study, which were carefully drawn with a cognisance of time and project management constraints. Many of these issues, such as students' perspectives on the nature of accounting, the role of the accounting profession and the purpose of

continuing professional education, are identified as suggestions for future research in the next section of this chapter and there is no doubting that they would enrich our understanding of students' learning in the FAE context.

12.4 Suggestions for future research

Given the lack of research into students' learning within pre-qualification professional accounting education, there are many potential avenues for future research. Some of these suggestions are aimed at addressing the limitations of the current study, whereas others are more akin to flying a kite.

In the first instance, further research could be conducted with more FAE students to enhance our understanding of learning in this context. Specific hypotheses could be tested with large numbers of students and different research methods could be employed to seek wider perspectives on, or to interrogate more deeply, some of the issues explicated. The understanding of students' learning for the FAE, which has been developed by this research, has been depicted as a model of learning in context (see Figure 11.1). This model is a diagrammatic representation of the findings of the study and future research could refine and develop this model and could test the relationships between the variables exposed. It would also be interesting to explore further students' conceptions of accounting, their conceptions of learning and also to seriously interrogate the interweaving of their learning for the FAE with their learning for previous examinations and their learning in the workplace. Furthermore, an examination of the role of pre-qualification and continuing education in determining the career success of Chartered Accountants would also be merited.

There is considerable scope too to explore students' perceptions of the accounting profession, its function and responsibilities and their role as new members. In particular, this study has highlighted the need to conduct research examining students', and ultimately members', perceptions of the role of education (pre-qualification and continuing) in developing and maintaining professional competence. There is also a need to examine how professional accountancy bodies

can operationalise their espoused commitment to maintaining professional competence and lifelong learning. Furthermore, the linkages between students' learning for qualification examinations and their work-based training must be explicated in order to understand the extent to which they interweave and generate synergies in the development of professional competence.

Further research exploring the learning experiences of students of other professional accountancy bodies in Ireland and overseas could be compared to the findings of this study. Such research could identify issues of shared concern among the bodies and also it could identify phenomena which are highly context dependent. Comparative research of pre-qualification learning experiences across professions would also be interesting and could contribute to the ongoing accounting education change debate and the professional education literature more generally.

12.5 Reflections of the researcher

I initiated this study with personal experience of studying for the FAE and an awareness of some of the experiences of my friends who have taken the FAE over the years. In addition, given my involvement with accounting students in the higher education sector who progress to study with the ICAI, I thought I had some inkling of how students learn for the FAE. So having planned, conducted and completed the study, have I been surprised by the findings?

I have not been surprised by the strategic orientation of students' motivations as they prepare for the FAE. I can fully empathise with both students' desire to complete the qualification process and their concern to please the management of their firms by achieving examination success. There is a sense that FAE students simply want to fit in with the crowd and don't want to be different. Failing the FAE is perceived to draw attention to the student for all the wrong reasons. I remember feeling very similarly when I set about FAE study. I would have hated not to have made the pass list because, as the expectation is focused on success, the regular question that permeates 'Big 4' firms on the day of the release of FAE

results is, 'who didn't get them?' I was also not surprised that so many students adapted their study in response to the FAE task and engaged in learning activities that would be more aligned to deep motivations in other contexts. However, I was surprised by, and in awe of, a number of the students I interviewed as part of the study for their dedication and determination as they set about seeking FAE success. There is no doubting that they 'lived' their FAE study and they were highly engaged in responding to the perceived demands of the FAE. Indeed, there was widespread commitment to FAE study which was somewhat unanticipated.

The emotional response of many students to the FAE may be unexpected to some readers but, given the context and the perceived consequences of failure, I expected to encounter such responses. Indeed, as students described the emotional ups and downs of study leave and the FAE week itself, it evoked memories of my own experiences. That said, I was perhaps taken off-guard by the depth of emotion expressed by many students who failed the FAE or who had passed the FAE but had experienced failure in prior professional examinations. The strength of character of these students, their desire to learn from their mistakes, their determination to ultimately succeed and their commitment to prepare to attempt the FAE again, are inspiring. I have never failed an examination and, while I have often worried that I might have failed and hoped I would have the personal resolve to cope if the situation arose, I don't know if I would ever have the bravery shown by the students in this study. The rawness of these students' narratives, their expressions both verbal and non verbal, which were racked with disappointment, will stay with me for many years and I will always be grateful to these students for their willingness to bare their souls to me.

So what have I learnt from this study which will aid my future development as an accounting educator and as a researcher? While not involved in the delivery of the FAE programme, I have been able, to a certain extent, to transfer to the university context in which I teach my enhanced understanding of students' perspectives on learning. Conducting this study has heightened my awareness of the variation in the ways in which students both perceive situations and how they respond to them and so I am much more conscious of looking at learning tasks from a range of different perspectives. I seek students' feedback on issues in a

wider variety of ways than I might have done previously, and I am much more open to listening to students and to trying to see things through their eyes. Furthermore, I am highly sensitive to the importance of seeking alignment between the learning objectives, the curriculum, the teaching methods and the assessment strategy of a course. In addition, as a result of conducting this study I am increasingly aware that accounting students are very career-focused and don't exude much sense of intrinsic interest in the subject. I am anxious to interrogate students' perceptions of accounting and to aid them in developing a more engaged, holistic understanding of the discipline as I feel that this will ultimately serve them well over their careers. I also, where appropriate, encourage students to reflect on their understanding of the role of professional accountants and the notion of professional competence and I seek to instil in them a sense of personal responsibility for lifelong professional learning. Ultimately, conducting this study has made me more aware of the array of issues that impinge on students' learning. It has made me more reflective of my influence in shaping students' learning experiences and it has made me realise that there is a lot I don't know about students' learning.

As a researcher, I have gained a much broader perspective regarding the conduct of research. I am much more appreciative of the range of different research paradigms and the variety of ways one can set about exploring a research area. I am more interested than ever in the domain of students' learning and I have an enthusiasm to embark on a whole range of new research projects that I wouldn't have conceived of at the outset of this study. I have gained confidence in my abilities to rigorously design, conduct, analyse and report on a research study and I have developed a belief that I can make a valuable contribution to the development of research literature and potentially could also aid the application of accounting education research in practice. In summary, my engagement in this research study has been a challenging, but ultimately rewarding, learning experience.

12.6 Summary

This chapter has drawn to a close the writing up of this research study by, firstly, highlighting the strengths of the study and its contribution to the professional accounting education and student learning literatures. The limitations of the study were then delineated and a range of suggestions for future research was outlined. The chapter concluded by presenting some reflections of the researcher on her completion of the study.

APPENDICES

- A** Profiles of the students who participated in the preliminary interviews
- B** Interview guide for the preliminary interviews
- C** Matrix of codes developed from the preliminary interviews
- D** Copy of instrument used to gather quantitative data (ASSIST)
- E** Factor analysis of the ASSIST subscales
- F** Profile of students interviewed in final phase of the study
- G** Interview guides for final phase of interviews
- H** Matrix of codes developed from the final interviews

Appendix A: Profiles of the students who participated in the preliminary interviews

Name ¹	Higher Education study	Previous ICAI exams	Training firm - type and location	Success at FAE 2000
<i>Tom</i>	Arts degree and post-graduate diploma in accounting	Professional 3	Firm A ² : Big 4 firm, Dublin	Passed
<i>Jack</i>	Accounting and Law degree	Professional 3	Firm B: Big 4 firm, Dublin	Passed
<i>Lucy</i>	Accounting degree	Professional 3	Firm C: Small firm, Dublin	Failed
<i>Liam</i>	Business degree	Professional 2 and 3	Firm D: Small firm, Co. Sligo ³	Failed, but earned a credit for the case papers
<i>Mary</i>	None	Professional 1, 2 and 3	Firm A: Regional office of Big 4 firm, Co. Wexford ³	Passed
<i>Anna</i>	Finance degree	Professional 2 and 3	Firm E: Medium firm, Belfast	Passed
<i>Ben</i>	Accounting degree and Master's degree in accounting	None	Firm E: Medium firm, Belfast	Passed
<i>Rory</i>	Business degree and Master's degree in accounting	None	Firm B: Big 4 firm, Dublin	Passed

Notes:

1. All of the students interviewed have been given fictional names.
2. To protect the anonymity of the interviewees the names of their training firms have been replace with the label Firm A etc. Student 2 and Student 8 are in the same Big 4 firm in Dublin. Student 1 and Student 4 are in the same firm, though in different offices. Student 6 and Student 7 are in the same firm.
3. Given the small number of students from individual county towns completing the FAE in any year, the names of the towns are not disclosed in order to protect the anonymity of the participants

Appendix B: Interview guide for the preliminary interviews

- What does learning mean to you? / What do you understand by learning?
- How would you know if you had learnt something?
- What is understanding?
- What was your intention/objective when you were studying for the FAE?
- Describe the way you went about studying for the FAE, study methods, etc.
- Did the nature of the FAE affect the way you prepared for it?
- Did you approach studying and exam preparation differently for the FAE compared to previous examinations? If so, why and describe the differences.
- Describe the interaction between your study and your work
 - Work influence study?
 - Study influence work?
- Is the firm supportive of your study? Do you feel pressured to pass?
- What do you think are the success factors for the FAE?

Appendix C: Matrix of codes developed from the preliminary interviews

	Tom	Jack	Lucy	Liam	Mary	Anna	Ben	Rory
Concept of learning								
Learning is increasing knowledge	x		x	xx		x	x	
Learning is applying knowledge in different environments	x					x		
Learning is understanding	xx	x						
Learning is personal		x						
Learning is integrating		xx						
Learning is cramming					x			
Learning is gaining experience							xx	
Professional learning						x	x	
Learning is self development								xxx
<i>How you know you have learned something?</i>								
External feedback/validation - learning is not personal	xx							
Learning approach and objectives								
<i>Motivation</i>								
Get FAEs out of the way/ FAE is a hurdle		xx	xx			xx	x	x
Motivation - career						x		
Motivation- family tradition								x
Motivation - financial								x
Fear factor		x				x		
Lack of interest			x		xxx			
Interest	x		x					x

	Tom	Jack	Lucy	Liam	Mary	Anna	Ben	Rory
Desire to achieve/improve oneself		xx						x
Status of FAE						x		
<i>Intention to seek understanding</i>								
Understanding but to make sure you don't get caught out in exams	xx							x
Exam focus	xx	xx						
Syllabus	x							
Getting an edge	xx							
Seeking exam cues				x				
Rote learning	xxxxx			xxx		x		
Need to be pushed					x			
Self monitoring	x	xx						xx
Seeking meaning							xx	x
Knowing why	x							
Study activities								
<i>Time</i>								
Pre-study leave	xx	xx	x	xx		xxxx	xxx	x
Time pressure study leave	x				x	x	x	x
Concentrated study in study leave		x						
Timetable	x	xx	x			x	x	xx
Study leave	xx	x					x	x
Doing the time	x							
Study hours	x					x		x

	Tom	Jack	Lucy	Liam	Mary	Anna	Ben	Rory
Mock exams	x	x		x	x	xxx	x	xx
Revising	x							
Managing work and study				x	x			
Syllabus coverage								
Syllabus familiarity	xx	xx				x		
Exam focus	xxx	x					x	xxxxx
Syllabus coverage	xxxxxx	xx	x		x	xxx	xxx	xx
Volume of material	x							x
Understanding material								x
Breaking the syllabus down	x		x	xx		x		
Linking/interlinking material	xxx							xxx
Support materials	x			xx				
Using materials in exams	xx							
Nuts and bolts	x							
Doing questions	xxxxxx	xxx	xxx	x	xxx	xxx	xxx	xx
Learning loop - questions and materials		x						
Didn't get bogged down in the detail					x			
Concentrate on personal weaknesses								x
Organisation								
Lectures	x	xx	xx	xxxxxxx	x	xx	x	xx
Getting notes, having all the notes	x	xx					x	x
Notes in order/organising	xx	x			x	x		xxx
Referencing	xx				x	x	x	x
Indexing	x							
Organising files	x	x		x		x		

	Tom	Jack	Lucy	Liam	Mary	Anna	Ben	Rory
Seek advice		x		x	x	xxx	xx	x
Organising study space		x						
Using a study group/ peer support		x		xx	xx	x		
Learnt from experience						x		
Summary sheets						x		xx
Core texts						x		
<i>Feelings/perceptions</i>								
Confidence	x	x						
Risk/ judgement	x							
Uncertainty	x			xxxx	x	x		
Pressure	x							
Peer pressure	x							
Desire to do exams	x							
Superstitious					xx		x	
Exam								
<i>Exam format</i>								
Multi-d misnomer	x				xx			
Open-book exam	x		x		x	x	x	xx
Previous exams v FAE	xxx	xxx	xxxxxx	xxxxxxxxxxx	xxxx	xxxxx		
Exam time pressure	xx		xx					
Sense of security	x		x			x		x
Role/ethos of FAE						x		xx
Stress/pressure/panic			x	xx		x		x

	Tom	Jack	Lucy	Liam	Mary	Anna	Ben	Rory
F&A week is tiring			X					
Problems with F&A 2000				XX			X	X
Memories						X		
F&A more realistic							X	
Case study based							X	
Exam success factors								
Cop-on	X	X						
Getting an edge	X						X	
Professional approach	XX	XX						X
Right and wrong	X							XX
Being prepared	X	X	X		X			
Using materials in exams	X	XX	XXX	XX		X	XX	X
Exam approach		XX						XX
Quality not quantity		X						
Time management			XXX					
Performance on the day			X					
Right amount of study leave					X			
Don't need to know debits and credits					X			
Don't need deep understanding					X			
Using your experience							X	
View of accounting								
Black and white	XXX							
Right and wrong	XX							
Perception of the discipline of accounting					XX			

	Tom	Jack	Lucy	Liam	Mary	Anna	Ben	Rory
Work and study and exams								
<i>Interaction of work and study material</i>								
Work helps/impinges study	xx		x	x	x	x	x	x
Relevance/irrelevance of syllabus/study to work	x	xx		x	xx	x	x	x
FAE improves professional approach		x						
FAE influences approach to work		x						
Understanding comes with practice			x					
Big v small practice				xx	xxx			
<i>Firm support</i>								
Unlucky to fail/supportive	xxx		x	xx		xx	xxx	xx
Pressure to pass		xx			xxx			
Fear of failure		x						
Length of study leave				x		x		
<i>Impact of exam success/failure</i>								
Personal pressure	xx	x				xx		xx
Peer pressure	xx	x						
Career progression	x	xx		x	x			
Confidence		xxx					x	
You will know someone who fails		x						
Impact of failure is personal			x					

TEXT BOUND INTO THE SPINE

SEBQBS7

Approaches and Study Skills Inventory for Students
(Short version)

This questionnaire has been designed to allow you to describe, in a systematic way, how you go about learning and studying. The technique involves asking you a substantial number of questions which overlap to some extent to provide good overall coverage of different ways of learning. Most of the items are based on comments made by other students. Please respond truthfully, so that your answers will accurately describe your actual ways of studying, and work your way through the questionnaire quite quickly.

Background information

Student name Age years Sex M / F
Employer

Previous Education - Please provide information regarding both undergraduate and postgraduate courses:

1. University or College	2. University or College
Course	Course
Overall result	Overall result

Previous ICAI examinations - Please indicate (tick) if you have taken any of the following examinations:

Professional 1 Professional 2 Professional 3

What is learning?

When you think about the term 'LEARNING', what does it mean to you?

Consider each of these statements carefully, and rate them in terms of how close they are to your own way of thinking about it.

	Very Close	Quite close	Not so close	Rather different	Very different
Making sure you remember things well.	5	4	3	2	1
Developing as a person.	5	4	3	2	1
Building up knowledge by acquiring facts and information.	5	4	3	2	1
Being able to use the information you've acquired.	5	4	3	2	1
Understanding new material for yourself.	5	4	3	2	1
Seeing things in a different and more meaningful way.	5	4	3	2	1

approaches to studying

The next part of this questionnaire asks you to indicate your relative agreement or disagreement with comments about studying again made by students. Please work through the comments, giving your immediate response. In deciding your answers, think in terms of this particular course. It is also very important that you answer all the questions: check you have.

5 = agree () 4 = agree somewhat (?) 2 = disagree somewhat (x?) 1 = disagree (x).

Do not use 3 = unsure (??), unless you really have to, or if it cannot apply to you or your course.

		?	??	x?	x
I manage to find conditions for studying which allow me to get on with my work easily.	5	4	3	2	1
When working on an assignment, I'm keeping in mind how best to impress the marker.	5	4	3	2	1
Often I find myself wondering whether the work I am doing on this course is really worthwhile.	5	4	3	2	1
I usually set out to understand for myself the meaning of what we have to learn.	5	4	3	2	1
I organise my study time carefully to make the best use of it.	5	4	3	2	1
I find I have to concentrate on just memorising a good deal of what I have to learn.	5	4	3	2	1
I go over the work I've done carefully to check the reasoning and that it makes sense.	5	4	3	2	1
Often I feel I'm drowning in the sheer amount of material we're having to cope with.	5	4	3	2	1
I look at the evidence carefully and try to reach my own conclusion about what I'm studying.	5	4	3	2	1
It's important for me to feel that I'm doing as well as I really can on the courses here.	5	4	3	2	1
I try to relate ideas I come across to those in other topics or other courses whenever possible.	5	4	3	2	1
I tend to read very little beyond what is actually required to pass.	5	4	3	2	1
Regularly I find myself thinking about ideas from lectures when I'm doing other things.	5	4	3	2	1
I think I'm quite systematic and organised when it comes to revising for exams.	5	4	3	2	1
I look carefully at tutors' comments on course work to see how to get higher marks next time.	5	4	3	2	1
There's not much of the work here that I find interesting or relevant.	5	4	3	2	1
When I read an article or book, I try to find out for myself exactly what the author means.	5	4	3	2	1
I'm pretty good at getting down to work whenever I need to.	5	4	3	2	1
Much of what I'm studying makes little sense: it's like unrelated bits and pieces.	5	4	3	2	1
I think about what I want to get out of this course to keep my studying well focused.	5	4	3	2	1
When I'm working on a new topic, I try to see in my own mind how all the ideas fit together.	5	4	3	2	1
I often worry about whether I'll ever be able to cope with the work properly.	5	4	3	2	1
Often I find myself questioning things I hear in lectures or read in books.	5	4	3	2	1
I feel that I'm getting on well, and this helps me put more effort into the work.	5	4	3	2	1
I concentrate on learning just those bits of information I have to know to pass.	5	4	3	2	1
I find that studying academic topics can be quite exciting at times.	5	4	3	2	1
I'm good at following up some of the reading suggested by lecturers or tutors.	5	4	3	2	1
I keep in mind who is going to mark an assignment and what they're likely to be looking for.	5	4	3	2	1
When I look back, I sometimes wonder why I ever decided to come on this course.	5	4	3	2	1
When I am reading, I stop from time to time to reflect on what I am trying to learn from it.	5	4	3	2	1
I work steadily through the term or semester, rather than leave it all until the last minute.	5	4	3	2	1

I'm not really sure what's important in lectures so I try to get down all I can.	5	4	3	2	1
Idea in course books or articles often set me off on long chains of thought of my own.	5	4	3	2	1
Before starting work on an assignment or exam question, I think first how best to tackle it.	5	4	3	2	1
I often seem to panic if I get behind with my work.	5	4	3	2	1
When I read, I examine the details carefully to see how they fit in with what's being said.	5	4	3	2	1
I put a lot of effort into studying because I'm determined to do well.	5	4	3	2	1
I gear my studying closely to just what seems to be required for assignments and exams.	5	4	3	2	1
Some of the ideas I come across on the course I find really gripping.	5	4	3	2	1
I usually plan out my week's work in advance, either on paper or in my head.	5	4	3	2	1
I keep an eye open for what lecturers seem to think is important and concentrate on that.	5	4	3	2	1
I'm not really interested in this course, but I have to take it for other reasons.	5	4	3	2	1
Before tackling a problem or assignment, I first try to work out what lies behind it.	5	4	3	2	1
I generally make good use of my time during the day.	5	4	3	2	1
I often have trouble in making sense of the things I have to remember.	5	4	3	2	1
I like to play around with ideas of my own even if they don't get me very far.	5	4	3	2	1
When I finish a piece of work, I check it through to see if it really meets the requirements.	5	4	3	2	1
Often I lie awake worrying about work I think I won't be able to do.	5	4	3	2	1
It's important for me to be able to follow the argument, or to see the reason behind things.	5	4	3	2	1
I don't find it at all difficult to motivate myself.	5	4	3	2	1
I like to be told precisely what to do in essays or other assignments.	5	4	3	2	1
I sometimes get 'hooked' on academic topics and feel I would like to keep on studying them.	5	4	3	2	1

References for different types of course and teaching

ans definitely like () 4 = like to some extent (?) 2 = dislike to some extent (x?) 1 = definitely dislike (x).

Try not to use 3 = unsure (??), unless you really have to, or if it cannot apply to you or your course.

	5	4	3	2	1
lecturers who tell us exactly what to put down in our notes.	5	4	3	2	1
lecturers who encourage us to think for ourselves and show us how they themselves think	5	4	3	2	1
exams which allow me to show that I've thought about the course material for myself.	5	4	3	2	1
exams or tests which need only the material provided in our lecture notes.	5	4	3	2	1
courses in which it's made very clear just which books we have to read.	5	4	3	2	1
courses where we're encouraged to read around the subject a lot for ourselves.	5	4	3	2	1
books which challenge you and provide explanations which go beyond the lectures.	5	4	3	2	1
books which give you definite facts and information which can easily be learned.	5	4	3	2	1

Finally, how well do you think you have been doing in your assessed work overall, so far?

Rate yourself objectively, based on the grades you have been obtaining

<i>Very well</i>		<i>Quite Well</i>		<i>About average</i>		<i>Not so well</i>		<i>Rather badly</i>
9	8	7	6	5	4	3	2	1

Thank you very much for spending time completing this questionnaire: it is much appreciated.

Appendix E: Factor analysis of the ASSIST subscales

1. Factor Analysis - 13 subscales, uncompressed and unfragmented

Pattern Matrix

	1	2	3	4
Relating ideas 11+21+33+46	.861			
Interest in ideas 13+26+39+52	.674			
Use of evidence 9+23+36+49	.551			.417
Unrelated memorising 6+19+32+45		.832		
Fear of failure 8+22+35+48		.764		
Syllabus-boundness 12+25+38+51		.457		
Lack of purpose 3+16+29+42		.367		
Time management 5+18+31+44			-.817	
Organised studying 1+14+27+40			-.656	
Achieving 10+24+37+50			-.599	
Seeking meaning 4+17+30+43	.350			.598
Monitoring effectiveness 7+20+34+47				.565
Alertness to assessment demands 2+15+28+41				.496

Extraction Method: Maximum Likelihood. Rotation Method: Oblimin with Kaiser Normalization.
Rotation converged in 15 iterations.

Note: Factors loadings of less than 0.3 are omitted.

2. Factor Analysis - 13 subscales, compressed to 3 factors

<i>Pattern Matrix</i>	1	2	3
Relating ideas 11+21+33+46	.852		
Use of evidence 9+23+36+49	.830		
Seeking meaning 4+17+30+43	.714		
Interest in ideas 13+26+39+52	.586		
Monitoring effectiveness 7+20+34+47	.465		-.304
Alertness to assessment demands 2+15+28+41			
Unrelated memorising 6+19+32+45		.791	
Fear of failure 8+22+35+48		.764	
Syllabus-boundness 12+25+38+51		.503	
Lack of purpose 3+16+29+42		.383	
Time management 5+18+31+44			-.856
Organised studying 1+14+27+40			-.702
Achieving 10+24+37+50			-.592

Extraction Method: Maximum Likelihood. Rotation Method: Oblimin with Kaiser Normalization.
a Rotation converged in 6 iterations.

Note: Factors loadings of less than 0.3 are omitted.

Appendix F: Profile of students interviewed in final phase of the study (Chapters 8-10)

	Name (Fictitious)	Employment location	Training firm type	Higher education study	Experience of previous ICAI exams	Prior experience of professional exam failure	Success/failure at FAE 2001
1	Emma	Dublin	Big 4	Accounting degree	Prof 3	None	Passed - Placed in Top 10
2	Rachel	Dublin	Non-Big 4	Arts degree and post- graduate diploma in business	Prof 2 and Prof 3	Prof 2 and Prof 3	Passed
3	Laura	Dublin	Non-Big 4	Business degree	Prof 3	Prof 3	Passed
4	Roy	Dublin	Non-Big 4	Arts degree, post- graduate diploma in accounting	Prof 3	None	Passed
5	Kara	Dublin	Non-Big 4	Finance degree	Prof 2 and Prof 3	None	Passed
6	Lisa	Dublin	Big 4	Undergraduate and postgraduate accounting degrees	None	None	Passed - Placed in Top 10
7	Darren	Dublin	Non-Big 4	Business degree	Prof 3	Prof 3	Passed
8	Colin	Dublin	Big 4	Accounting degree	Prof 3	None	Passed

	Name (Fictitious)	Employment location	Training firm type	Higher education study	Experience of previous ICAI exams	Prior experience of professional exam failure	Success/failure at FAE 2001
9	Mark	Belfast	Non-Big 4	Geography degree and postgraduate diploma in accounting	Prof 2 and Prof 3	None	Passed
10	Rob	Belfast	Non-Big 4	Accounting degree	Prof 2 and Prof 3	None	Passed
11	Matt	Belfast	Big 4	Law and Accounting degree	Prof 3	None	Passed
12	James	Belfast	Big 4	Accounting degree and specialist postgraduate diploma in accounting	None	None	Passed
13	Simon	Belfast	Big 4	Accounting degree and specialist postgraduate diploma in accounting	None	None	Passed
14	Susanna	Dublin	Big 4	Arts degree and postgraduate diploma in accounting	Prof 3 and FAE 2000	FAE 2000	Passed
15	Ronan	Dublin	Big 4	Law degree and postgraduate diploma in accounting	Prof 3	None	Passed

	Name (Fictitious)	Employment location	Training firm type	Higher education study	Experience of previous ICAI exams	Prior experience of professional exam failure	Success/failure at FAE 2001
16	Eve	Galway	Big 4	Business degree and master's degree in accounting	None	None	Passed
17	Shay	Galway	Big 4	Business degree	Prof 2 and Prof 3	None	Passed
18	Joanne	Galway	Big 4	Law degree	Prof 2 and Prof 3	None	Passed
19	Gary	Galway	Big 4	Business degree	Prof 2 and Prof 3	Prof 3	Passed
20	Eamonn	Dublin	Big 4	Accounting degree	Prof 3 and FAE 2000	Prof 3 and FAE 2000	Passed
21	Fergal	Cork	Non-Big 4	Accounting degree	Prof 2, Prof 3	Prof 2	Failed Repeating 1 paper
22	Katie	Dublin	Non-Big 4	Accounting degree	Prof 3	Prof 3	Failed Repeating 2 papers
23	Pat	Dublin	Non-Big 4	Accounting degree	Prof 3	None	Failed Repeating 3 papers
24	Rosie	Dublin	Big 4	Business degree, master's in accounting	None	None	Failed Repeating 2 papers
25	Zoe	Donegal	Non-Big 4	None	Prof 1, Prof 2 and Prof 3	Prof 2 and Prof 3	Failed Repeating all papers

	Name (Fictitious)	Employment location	Training firm type	Higher education study	Experience of previous ICAI exams	Prior experience of professional exam failure	Success/failure at FAE 2001
26	Maura	Dublin	Non-Big 4	Business degree	Prof 2 and Prof 3	Prof 3	Failed Repeating 1 paper
27	Kevin	Galway	Non-Big 4	Business degree	Prof 2 and Prof 3	None	Failed Repeating all papers
28	Steve	Cork	Non-Big 4	None	Prof 1, Prof 2 and Prof 3, FAE - 3 times	Prof 3 and FAE - 3 times	Failed Repeating all papers
29	Dan	Dublin	Big 4	Accounting degree	Prof 3	None	Failed Repeating 3 papers
30	Julie	Dublin	Big 4	Business degree	Prof 2 and Prof 3	None	Failed Repeating 2 papers

Appendix G: Interview guides for final phase of interviews

Successful students

- What does FAE success mean to you?
- What do you think are the key factors to achieve FAE success?
- Describe your main study approaches - motives, seeking meaning, activities, etc.
- Has FAE success changed the way you perceive yourself?
- Do you think that FAE success has altered the perceptions that others in the workplace have of you?
- Has FAE success affected the type of work you are allocated or the way you approach your work?
- Is FAE success the key to your career progression?
- Did you benefit from the FAE learning process in any way other than gaining qualification?

Unsuccessful students

- Describe your main motivation/objectives in preparing for the FAE.
- Was seeking meaning an important part of your preparation?
- Describe your study activities as you prepared for the FAE.
- Is there anything about your preparation which you now think was inappropriate or ineffective?
- Will you prepare differently for the exams this year?
- What do you think are the key factors for FAE success?
- How has your unsuccessful attempt at FAE 2001 affected you? Do you see yourself differently?
- Do you think that others in the work place see you differently?
- Do you think that failing FAE 2001 will affect your career progression?
- Can you identify positive things which you have gained from the FAE process?

Appendix H: Matrix of codes developed from the final interviews

The matrix of codes developed from the final interviews is shown on the following pages in three sections. The first two sections delineate the occurrence of codes within the narratives of the successful students, whereas the final section shows the identification of codes in the narratives of the unsuccessful students.

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
Meaning of FAE success										
Personal:										
Relief	x	xx	x		x	x		x		
No more exams	x									
Never having to deal with the material again								x		
Experience of prior prof exam failure		x	x				x			
End of uncertainty			x							
Uncertainty re FAE v prior exams			xx					x		
Satisfaction/Achievement/Proud						x				
Everything							x			
Release of pressure							x			
Unbelievable joy								x		
Reassurance/worthy										
Fear of unknown, change/anticlimax										
Very little/disillusioned										
Professional:										
Freedom		xx			x					x
Increased opportunities/passport			x		x	xx		x	xx	x
Hold my head up				x						
Gain greater trust and respect in firm				x						
Well recognised enduring qualification					x	x	xx	x	x	
Financial gain								x		
Status										
FAE success factors										
Technical knowledge	x									

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
Case study exam strategy/exam requirements	x							x	x	
Hard work/be prepared		x							x	x
No rote learning		xx								
Practicing questions and case studies		x				x				
Calmness			xx							
Work hard in exams/try hard			xx					x		
Be prepared for worst			x							
Time management			xxxx							
Revise cleverly										
Exam technique										
Stamina				x						
Consistency/regular study habits				xx	xx					
Choosing lectures				xx						
Discipline					x					
Planning					x					
Organisation									x	
Motivation					x					
Understanding						x				
Think/common sense						xx		xxx		
Logical approach						x				
Application of knowledge						x				
Written communication							x			
Identifying key issues							x			
Overview not detailed prep										
Intelligence										
Pass rate										
Integrate knowledge										
Sense of perspective										

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
Knowing what suits you										
Happy in job										
Motives and intentions when studying										
End of journey	x	x			x	xx		x		
Failure knocks confidence		x	x							
Fear of failure					x					
Avoiding failure: failure holds you back			xx							
Avoiding failure: couldn't face another year			x							
Seeking understanding	x	x				x	x			
Create an impression of understanding				x						
Study activities										
Progressive study approach	x								x	x
Peer advice	x						x			
Attending grinds		x								
Dealt with hard topics first			x							
Familiarisation			x	x	x					
Summaries			x							
Identifying and focusing on important topics				x		x				
Spider diagrams			x							
Referencing			x							
Practicing questions/case studies			x	xxx	xx	x	x	x	x	x
Overview				x			x	x		
Regular study habits										
Make good use of study time					xx					x
Syllabus coverage					x	x				
Lectures						xx				xx

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
Not reliant on notes										
Organising						x	xx	xx		
FAE v prior exams										
Mocks						x		x	x	
Past papers guide study							xx			
Lateral thinking and integrating							x	x		
Broad business knowledge								x		
Relate material to work										
Exam technique										
Insecurity re prep										
Exam week										
Desire to do exams						xx		x		
Keeping it together			x							
Emotional			x			x				
Using notes in the exams						x				
Time management								x	xx	
Tiring								x		
As expected									xx	
Relief to finish										
Getting the results										
Ordeal						x				
Perception of self										
Confirmation of ability to do exams/succeed	x			x						
Exams different to work	x									
Boost/confidence regained		x					xx			

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
Confidence			x	x				x		x
No excuses any more!			x							
Self v others			x							
Novelty wares off			x							
Achievement/Satisfaction					x		x			
Proud				x						
No real change in self perception					x				x	
Shock/ surprise						x				
Wants new challenges										
Status										
Expected to feel different										
Qualification does not give confidence										
Others' perceptions										
Impressed	x				x	x	x			
More respect		xx		x				xx		
Matters in work re progression/allocation					xx					
More money		x								
Failure holds you back in the firm/affects perceptions		x								x
Has been encouraged to stay in the firm		x								
Relieved for her			x							
Surprised				x						
Firm using her results to impress clients						xx				
No real change									x	
Seen as a technical whizz kid										
Effect of FAE success on work										
Change in work profile	x				x	x	x			

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
No change in work profile		x	x	x			x	x	x	x
Work experience affects work			x							
Financial benefits			x	x						
Facilitated change to another dept				x						
The effect is if you don't get them								x		
Exam success is expected								x		
Other factors important for career success										
Work based performance	x							x		
Clients perceptions	x									
Other benefits/skills gained from FAE process										
Technical knowledge/new knowledge	x									
Ability to focus on key issues	x									
Information retrieval	x									
Perseverance/endurance			x			x				
Organisational skills			x							
Broader view concerning the role of accounting				x						
Business awareness								x		
Discipline					x		x			
Report writing and written communication					x	x				
Opportunity to see university friends/meet new people						x				
Time management							x		x	
Confidence								x		
Exam technique										
Surprise one self										
More sympathetic to others experiences										

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
More inclined to focus on the big picture										
Independence										
Develops ability to do professional work										
Ability to cope and perspective										
Training develops skills										
The meaning/experience of failure										
Desperate										
All the work meant nothing										
No status										
No respect										
Whispering in the office										
Feeling awkward										
Mixed messages from management										
Shatters self esteem										
Horrendous pressure repeating										
Scared for life										
No joy just relief on passing										
Panic in the repeat exam										
Uncertainty re repeat prep										
Doing things differently										
Rationalising failure										
More determined to qualify										
Annoying										
Unlucky										

	Emma	Rachel	Laura	Roy	Kara	Lisa	Darren	Colin	Mark	Rob
The meaning of success after failure										
Relief										
Shock										
Not same sense of achievement										
Realising that passing is not life changing										
Proud parents										
Pleased with perseverance										

	Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
Meaning of FAE success										
<i>Personal:</i>										
Relief				x	x	x				
No more exams				x		x			x	
Never having to deal with the material again										
Experience of prior prof. exam failure				x					x	x
End of uncertainty										
Uncertainty re FAE v prior exams										
Satisfaction/Achievement/Proud	x	xx			x	x	x	x	x	
Everything										
Release of pressure					x					
Unbelievable joy										
Reassurance/worthy			x							
Fear of unknown, change/anticlimax						x				
Very little/disillusioned										xxx
<i>Professional:</i>										
Freedom		x						x		
Increased opportunities/passport		xx	xx		x		xx	x	x	
Hold my head up										
Gain greater trust and respect in firm	x									
Well recognised enduring qualification	x						x			
Financial gain	x	x		x					x	
Status				x			x			
FAE success factors										
Technical knowledge										

		Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
Case study exam strategy/exam requirements											
Hard work/be prepared			x					x	x		x
No rote learning											
Practicing questions and case studies											
Calmness							x		x		
Work hard in exams/try hard											
Be prepared for worst											
Time management		xx									
Revise cleverly		x									
Exam technique		x	xx								
Stamina											
Consistency/regular study habits							x				
Choosing lectures										x	
Discipline											
Planning											
Organisation					x				x		
Motivation										x	
Understanding				xx							
Think/common sense											
Logical approach											
Application of knowledge					x						
Written communication											
Identifying key issues										x	
Overview not detailed prep		xx			x						
Intelligence			x								
Pass rate			xx					x			
Integrate knowledge					x						
Sense of perspective						x					

	Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
Knowing what suits you						x				
Happy in job									x	
Motives and intentions when studying										
End of journey		x	x						x	
Failure knocks confidence										
Fear of failure										
Avoiding failure: failure holds you back									x	
Avoiding failure: couldn't face another year										
Seeking understanding					x		x	x	xx	
Create an impression of understanding										
Study activities										
Progressive study approach			x		x					
Peer advice										
Attending grinds										
Dealt with hard topics first							x			
Familiarisation	x		x		x			x		
Summaries								x		
Identifying and focusing on important topics										
Spider diagrams										
Referencing										
Practicing questions/case studies	x	xx	x		xx	xx	xx	x	xx	x
Overview										
Regular study habits									x	x
Make good use of study time										
Syllabus coverage		x					x			
Lectures	x	x			x	x	x		xx	x

	Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
Not reliant on notes									x	
Organising	xx	x				x	xxx		xx	
FAE v prior exams									x	xx
Mocks							xxx			x
Past papers guide study										
Lateral thinking and integrating			x							
Broad business knowledge					x					
Relate material to work		x								
Exam technique					x				xx	
Insecurity re prep								x		
Exam week										
Desire to do exams										
Keeping it together										
Emotional						xx				
Using notes in the exams			x					x		
Time management										
Tiring										
As expected										
Relief to finish								x		
Getting the results										
Ordeal										
Perception of self										
Confirmation of ability to do exams/succeed										
Exams different to work										
Boost/confidence regained										

	Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
Confidence	x	xx					x		x	
No excuses any more!										
Self v others										
Novelty wares off										
Achievement/Satisfaction	x		x		x	x				
Proud		x								
No real change in self perception			x					x	x	
Shock/ surprise										
Wants new challenges			x							
Status					x					
Expected to feel different				x		x				
Qualification does not give confidence								x		
Others' perceptions										
Impressed						x			x	
More respect			xx							
Matters in work re progression/allocation					x					xx
More money		x								
Failure holds you back in the firm/affects perceptions					xxx					
Has been encouraged to stay in the firm										
Relieved for her										
Surprised										
Firm using her results to impress clients										
No real change							x	x	x	
Seen as a technical whizz kid	x									
Effect of FAE success on work										
Change in work profile										

	Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
No change in work profile	x	x	x	x		x	x	x	x	
Work experience affects work	x	x	x			x	x		x	
Financial benefits										
Facilitated change to another dept										
The effect is if you don't get them	xx	x			x					
Exam success is expected			x							
Other factors important for career success										
Work based performance										
Clients perceptions										
Other benefits/skills gained from FAE process										
Technical knowledge/new knowledge	x	x		x					x	
Ability to focus on key issues										
Information retrieval										
Perseverance/endurance				x						
Organisational skills			x			x				
Broader view concerning the role of accounting										
Business awareness										
Discipline	x									
Report writing and written communication	x									
Opportunity to see university friends/meet new people			x							
Time management										
Confidence							x			
Exam technique	x									
Surprise one self				x						
More sympathetic to others experiences				x						

	Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
More inclined to focus on the big picture					x					
Independence						x				
Develops ability to do professional work							x			x
Ability to cope and perspective								x		
Training develops skills									x	
The meaning/experience of failure										
Desperate				x						
All the work meant nothing				x						
No status				x						
No respect				x						
Whispering in the office				x						
Feeling awkward				x						
Mixed messages from management				x						
Shatters self esteem				xx						
Horrendous pressure repeating				xx						
Scared for life				x						
No joy just relief on passing				x						
Panic in the repeat exam				x						
Uncertainty re repeat prep				x						
Doing things differently				x						
Rationalising failure										x
More determined to qualify										x
Annoying										xx
Unlucky										x

	Matt	James	Simon	Susanna	Ronan	Eve	Shay	Joanne	Gary	Eamonn
The meaning of success after failure										
Relief				x						
Shock				x						
Not same sense of achievement				x						
Realising that passing is not life changing				x						
Proud parents				x						
Pleased with perseverance				x						

	Fergal	Katie	Pat	Rosie	Zoe	Maura	Kevin	Steve	Dan	Julie
FAE 2002 - failed										
Auditing	x	x	x	x	x		x	x	x	x
Fin and Tax			x		x	x	x	x	x	
MABF		x		x					x	
Multi-D Strategy			x				x	x		x
Must repeat all					x		x	x		
Experience of prior failure										
FAE								x		
Prof 2	x				x					x
Prof 3		x			x	x		x		
College exams			x	x						x
Don't know							x			
Conception of learning										
Learning is about techniques	x									
Learning is about improved job performance	x									
Learning is understanding		x								x
Learning is knowledge acquisition									x	
Motives/intentions when preparing for FAE										
To pass	x	x	xx		x	x	x	x	x	x
Career progression	x			x	x					
To get qualification				x				x		
To have something to show for years to date					x			x		
Don't want to give up								x		
Financial benefit									x	

	Fergal	Katie	Pat	Rosie	Zoe	Maura	Kevin	Steve	Dan	Julie
Pride/status									X	
To be free of exams										X
Seeking understanding		X			X	X	X	X	X	X
Study activities										
Pre-study leave	xxx	X		X		X	XX	X	X	XX
Study leave	X						X	X		X
Practicing questions	xxx			X	X		X	X	X	XX
Open book	xx					X	X			
Lectures		X	X	X		XX	XX	X	XX	X
Peer advice		XX						X	X	XX
Organising		X	XXX	X		XX		XX	XXX	XX
Mocks		X			XX				XX	X
Study hours		X			X			XX		
Uncertainty re prep		XX				XX				
FAE v prior exams		X	X	X	XX	X	XX	X		
Familiarisation		X	X	X	X		X	X	X	X
Study hours				X						
Combining with P/Grad repeat				X						
By distance					X					
Exam week										
Using material in exam	X	XX				X	X	XXX		X
Atrocious/Gutted		XX								
Time flies		X								
Poor time management		XX	X							
Emotion/panic/blank		X	X			X				X
Concerned about failing		X								

	Fergal	Katie	Pat	Rosie	Zoe	Maura	Kevin	Steve	Dan	Julie
Nervous									x	
Not nervous			x							
Not frightened by failure			x							
Threw away marks			x							
Bad paper throws you for other papers					x					
Didn't go well							x			
Other students were intimidating									x	
No post-analysis									x	
Exhausted									x	
Exam results										
Problems re release of results		x							x	
Reasons for failing										
Complacency	xxxx									
Didn't practice enough questions		xx		xx				x		
Poor time management		xx		x						
Used prof 3 approach			x							
Wasn't organised early enough			xx				x		x	
Less study leave than others			x							
Lacks confidence re accounting exams - prior failure				x						
Lacked motivation							x			
Didn't work hard enough							x			
Immaturity								xx		
Meant too much to her/pressure										x
Reaction to failing/self perception										
Disappointed	x			x						

	Fergal	Katie	Pat	Rosie	Zoe	Maura	Kevin	Steve	Dan	Julie
Gutted/devastated		x	x			x				xxx
Will not affect career	x									
Re-sit is a pain	x									
No shame						x				
Excluded/separated		x								
Worried what others thought		x				x			x	
Disbelief/couldn't understand it/why me?			x						x	x
Knew instantly why failed		x								
Shock			xx						x	xx
Knew he had to move on/could learn from the experience			xx						x	
Matures you			x							
Surprised				x						x
Not surprised/expected it				x	x	x	xx			
Tears				x						
Proud				x						
Dispair re having to repeat all					x			x		
Self doubt					x	x				xxx
Having to wait a whole year to repeat						x			x	
Opportunity to know more						x				
Feels like have let firm down						x				
Annoyed with oneself							xx			
Doesn't knock him								x		
Disappointing that others pass you out								x		
Financial affect								x		
Heartbreaking									x	
New territory - never failed before									x	
Dented pride									x	

	Fergal	Katie	Pat	Rosie	Zoe	Maura	Kevin	Steve	Dan	Julie
Reactions of others										
Firm disappointed										
No change		x			x	x	x	x	x	x
Disappointed for him			x	x				x		
Others know the exams can go either way			xx				x			
Supportive								x		x
Effect on work										
Has left firm as planned	x									
No change		x		x			x	x	x	x
Better work			x							
Exams different to work				x						
Financial implications				x						
More responsibility						x				
Offered new contract							x			
Feels the need to prove oneself									x	
Things would change/factors which lead to success										
Study earlier	x									
Do more questions	x	x	xxxx		x	x	x	x	x	
Luck	x								x	
Time management in exam	xxx	x	x	xx						
Focus on requirements of FAE			xx	x					xx	
More disciplined			xx					x		
Study more/work harder						x	x			
Be more motivated							x	x		
Use notes more effectively									xx	
Don't be complacent									x	

	Fergal	Katie	Pat	Rosie	Zoe	Maura	Kevin	Steve	Dan	Julie
Listen to know one - do it yourself										x
Don't go to ICAI lectures										x
Facing exam again										
Confident	x									
Not complacent	x									
Could do the FAE q's but didn't manage time		x								
Not like starting from scratch		x	x							x
Learn from failure			x							
Not phased				x						
More determined					x				x	
Future										
Qualifying is important	x			x						
Have invested a lot so far	x									
Worried that FAE will affect her career opportunities						x	x			
Any positives from FAE process										
Need to be more focused	x									
Need to work hard	x									
Need for good time management	x									
Resilience		x								
Surprised oneself		x								
Gained some new knowledge				x						
Need for self motivation										
Integrated her knowledge						x				
No - FAE is disillusioning							x			
No- FAE is not relevant to work							x	x		

	Fergal	Katie	Pat	Rosie	Zoe	Maura	Kevin	Steve	Dan	Julie
Learn about yourself									x	
You learn to deal with pressure									x	
Makes you generate ideas									x	
Knowledge gives you confidence										x

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