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*Accounting Students' Expectations and Transition Experiences of  
Supervised Work Experience.*

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## **Abstract**

Political and economic discourses position employability as a responsibility of higher education, which utilise mechanisms such as supervised work experience (SWE) to embed employability into the undergraduate curriculum. However, sparse investigation of students' contextualised experiences of SWE results in little being known about the mechanisms through which students derive employability benefits from SWE. The aim of this study is to examine the impact of students' expectation and conception of workplace learning on their transition into SWE. Analysis of accounting students' experiences reveal two broad conceptions of workplace learning, the differing impacts of which on transition experience are explored using existing learning transfer perspectives.

Students displaying the more common 'technical' conception construct SWE as an opportunity to develop technical, knowledge-based expertise and abilities that prioritise product-based or cognitive learning transfer. Students with an 'experiential' conception were found to construct SWE primarily as an experience through which the development of personal skills and abilities beyond technical expertise are prioritised using process-based or socio-cultural learning transfer. Further data analysis suggests that these two learning transfer approaches have differing impacts on students' employability development which may indicate a need for universities to consider how to develop appropriate student expectations of and approaches to SWE and meaningful support for students' SWE transition.

**Keywords:** Supervised work experience, learning conception, workplace transition and employability.

## **Introduction**

Enhancing employability has, since the Dearing Report (1997), become a significant aim of undergraduate programmes within UK higher education institutions (HEIs). Increasingly, political and economic agendas link the global competitive strength of UK industry and commerce to UK HEI's ability to produce skilled and employable graduates. Hence employability, despite having 'an elusive quality...[with] no precise definition' (Cranmer 2006, p. 169), lies at the centre of contemporary UK higher education.

Supervised work experience (SWE) is one widespread attempt by HEI's to address employability and embed workplace learning into the curriculum. Widely recognised within the UK, much of Europe, and internationally, including the USA ( Dykxhoorn and Sinning, 1999), Canada (Ryder and Wilson, 1987), New Zealand (Ahmed, Alam and Alam, 1997), and Australia (Gillen, 1993) as being a desirable component of higher education courses, it usually takes the form of a one-year placement between the second and final years of academic study (typical in the UK, New Zealand and Australia), or shorter periods of three to six months (common in the USA) spread throughout a degree programme.

In contemporary higher education, SWE figures prominently - especially within 'new' (post 1992) universities in the UK, which have a stronger vocational tradition and, particularly, but not confined to, professional courses such as medicine, pharmacy, civil engineering and accountancy. Proponents argue that SWE lends a practical and vocational dimension to study, providing a wider contextual relevance and

understanding to classroom-based learning. However, beyond this generalised view, there is little understanding of the mechanisms through which students derive benefit from SWE or how their preconceptions of it impact on their transition into it. Beck and Halim (2008, p. 3) identify a ‘paucity of research’ into the impact of workplace learning on students and Schaafsma (1996, p. 5) too is critical of the failure to include students’ experiences of SWE into understandings of it, such that SWE is ‘seldom critically examined – particularly by those who espouse their achievements’. This is problematic since universities, through SWE, routinely despatch large numbers of students into the workplace, yet relatively little is known about the impact of students’ conceptions of workplace learning on their transition or subsequent experience of it, nor of its ability to enhance students’ employability skills. Moreover, sector massification and the knowledge economy further increase the pressures which higher education (HE) is under to deliver adequate employability development opportunities to students. In this light the need to develop a fuller understanding of the factors that influence SWE’s ability to deliver employability development is heightened. This study aims to respond to this by examining students’ expectations and transition experiences of SWE within the wider context of developing employability. The key question of this research paper is therefore: How do students’ conceptions of SWE influence their transition into and early experiences of SWE as an employability development mechanism within higher education? It follows that the contribution of this study lies in developing a fuller understanding of the ability of SWE to develop students’ employability skills, specifically through identifying how students’ prior construction of SWE can be more or less effective in enhancing students’ employability by influencing their approaches to and subsequent experiences of SWE. The paper therefore addresses academic staff who have responsibility for preparing

students for SWE; and students themselves who play an active role in the success or otherwise of SWE.

This paper firstly examines the existing literature on SWE to reveal some of the tensions inherent in understanding its nature and role in developing employability. Student data relating to their expectations, transition and experience of placement learning are subsequently collected via interviews. Two broad student constructions of SWE emerge from the data analysis, the impact of which on students' transition and experiences of SWE are explored.

## Literature Review

Within HE, the practice of SWE is widespread (Wallace and Murray, 1999).

Furthermore, a National Centre for Work Experience discussion document suggests that, in periods of change (typical of the current knowledge economy which prioritises softer, transferable skills, over technical knowledge), work experience becomes an essential ingredient of undergraduate programmes assisting students to ‘take responsibility for their own learning and thus improve their performance in the market place’ (1999, p. 2). Employability is increasingly viewed as a fundamental graduate characteristic (QAA, 2001) which, together with the dynamic demands placed on employees by the knowledge economy and increasing numbers of students entering higher education, intensifies competition within the graduate employment market. Therefore graduates, more than ever, need to develop employability skills as a means of deriving a competitive employment edge, causing the demands placed on SWE in delivering employability within HE to be heightened (Harvey *et al.*, 1997, p. 3).

Most research in the area attempts to identify the personal and professional skills developed through work experience (National Centre for Work Experience, 1999, p. 2). The employability benefits of SWE, including the application of knowledge, self-development, an understanding of the language and culture of organisations and increased self-confidence (Hawkins, Butcher and Jackson, 1999, p. 4) are well-documented within the literature. Other studies include the views of SWE employers who identify ‘the ability to seek out information; problem-solving ability; and ability to work on one’s own without supervision...numeracy; written communication skills;

formal presentation skills [and] team-working skills' (Mason, Williams, Cranmer and Guile, 2003, p. 2) as being key employability features.

Despite having some understanding of the characteristics of employability Harvey (2001) identifies a number of difficulties concerning the measurement of such outcomes centering on the evaluation criteria used. Auburn (2007, p. 118) also questions the findings of such studies in that 'one of the main difficulties for evaluating SWE has been the lack of an accepted model of it as part of the undergraduate curriculum'.

In this work Auburn is critical of existing models – the 'magic ingredient model' (where SWE is the magic input ingredient for the output of employable graduates) and the 'role transition model' (where SWE is viewed as one input element of a developmental process the output of which is employable graduates). The former is criticised for its simplistic view of the role of SWE, what Auburn (2007, p. 118) describes as its inability to address 'how supervised work experience engages with other components of the student's programme of study...[and] tends towards a rhetoric of unalloyed goodness relating to supervised work experience'.

Similarly, criticisms of the role transition model centre around its failure to consider the management of students' role transitions from learning to work leading to a 'mechanistic understanding of placement learning' (Auburn 2007, p. 120). As such neither model focuses on how students construct their understanding of the experiential process of SWE in a meaning-making process. Indeed, within the literature there are numerous gaps in our understanding of SWE of which Zemblyas



(2006, p. 291) provides an extensive list including: 'knowledge production in action, the interrelation of contexts and knowledge, the dynamics of continual change, politics and power relations, subjectivity and ethics and knowledge processes in work and organizations'. It is perhaps unsurprising therefore that there are no reported studies of the impact of students' prior construction of SWE on their subsequent experiences of it *per se*. A few studies do consider issues of transition into employment, but from the perspective of school-leavers or graduates. Moreover, such studies ignore personal or experiential factors, and focus instead on a range of issues including the reporting of first destination employment statistics, the influence of work patterns on employment transition (Try, 2004), the impact of demographic factors on employment choices and employability (Tomlinson, 2007), and the development of efficient employer induction programmes (Pare and Le Maistre, 2006). Furthermore, such studies have been criticised for considering SWE after the event (Knight, 2001) and therefore ignoring transition, or for ignoring students within discussions of employment and employability linked to SWE (Morley, 2001).

Brown (2002) argues that the lack of consideration of young people's experiences of transition into employment results in a positive skew within the reporting of studies of SWE, where weak evidence is used to support it with considerable downplay of the negative experiences of it (Duignan, 2003). This problematic position has resulted in calls for a meaningful consideration of students' experiences of SWE (Auburn, 2007) that creates a 'richer conceptualisation of young people's transition into work' (Vaughan and Roberts, 2007, p. 91).

Therefore a need for studies that include the influence of students' conceptions of work place learning on subsequent transition experiences of SWE is identified within the literature. This research responds to this need by exploring students' construction of SWE and examining how these different constructions frame and influence their transition into and early experiences of SWE. This approach therefore offers a broader understanding of students' SWE transition and experience beyond simplistic outcome-based and static based models. This is considered important since, in common with any change experience, the transition phase is identified as key to expediting successful learning transfer (Mann, 2001). This initial transition into SWE is therefore likely to be pivotal in stimulating the potentially positive outcomes of SWE thereby influencing the access to opportunities for students to integrate theoretical learning from the academic environment to the practical experience of workplace learning. The effectiveness of this transition will depend upon the students themselves as well as upon institutions and their representatives responsible for facilitating students' transfer, hence the transition phase of students' placement learning, although under-researched, may be important in contributing to our understanding of employability development.

## **Methodology**

This research takes place within a UK Business School and is based on second year students (n=30) enrolled on the BA (Hons.) degree in Accounting and Finance who undertook an optional 48 week period of SWE between their second and final (third) years of study.

This study is concerned with understanding the impact of students' prior expectations and learning conceptions on their SWE transition and subsequent employability development. Students' SWE experiences do not take place within a workplace vacuum but are influenced by pre-existing dispositions and attitudes including their learning conceptions, and data is required that facilitates deep insights into students' experiences from within their own frame of reference. Through the analysis of such data, I seek to offer explanations or accounts of students' workplace learning that focuses on the meaning within, rather than the measurement of, their SWE experiences. This lends itself to a qualitative, or phenomenological research approach in order to capture the complexity and intricacy of the subjective and personal meanings within students' experiences, and draws on the techniques of grounded theory (Glaser and Strauss, 1967) where theory emerges from the data analysis.

Student data concerning their expectations of and transition into SWE were collected via semi-structured interviews, which Easterby-Smith, Thorpe and Lowe (1991) suggest are useful in revealing interviewees' subjective reality or perceptions of a social phenomenon. Exponents of semi-structured interviewing place emphasis on their exploratory ability through open discovery (Hussey and Hussey, 1997) that facilitates the exploration of human experiences, feelings and attitudes at a deep level (Easterby-Smith *et al.*, 1991). Within the interviews, respondents were encouraged to tell their story (Reinharz, 1992) creating oral, personal narratives or accounts of their learning conception and SWE experiences. Gubrium and Holstein (1997) find personal narratives effective in eliciting personal experiences and, for this reason, questions to participants were specifically designed to elicit narratives of their personal experience and encourage reflection on those experiences, using the semi-

structured nature of the encounter to provide a loose framework. The intention was to pursue ‘thick descriptions’ (Patton, 1987) of how participants saw the issues around SWE. Open-ended questions were used to probe aspects of the students’ narratives to maximise discovery and description and allow the participants to shape the flow and structure of their account. Infrequently used within accounting research, Haynes (2008) argues for the use of narratives within accounting research with participants who are frequently voiceless – such as SWE students (see Brown, 2002).

Mason *et al.* (2003) suggest that measuring the transfer of employability skills should focus on students’ early experience of SWE to avoid the impact of the workplace itself on the transition experience. To allow for this students were interviewed immediately prior to the commencement of their period of SWE (to collect expectations data) and again six weeks into placement (to collect transition data). Interviews varied in length from approximately 45 to 90 minutes.

An interview schedule was drawn up, designed to explore the issues of expectations, transition and experience. Each interview was recorded and transcribed verbatim, the transcripts being read through several times to gain initial familiarity with the data. The data was subsequently analysed using a series of coding steps beginning with open coding where the data was broken down and initial categories ascribed to the data. Links between categories were then explored through axial coding allowing the identification of the conditions under which categories occur and the impact of these to be recorded. Finally, selective coding was used where key or main categories emerged to capture the meaning from the data analysis.

The analytical process uses an inductive ‘method of difference’ approach – where, other things being equal, different effects (transition into and experiences of SWE) are considered to arise from different causes (different student learning constructions). This has some significant limitations, not least of which being that human behaviour is so complex it undermines simplistic cause and effect relationships. However, this study is not concerned with testing particular hypotheses but rather sets out to explore how patterns of expectation and construction influence students’ transition experiences and how these experiences subsequently impact issues of employability. Therefore, this approach is useful in exploring the potential existence and implications of any linkages between students’ prior learning construction and SWE transition experiences rather than seek to prove that one event is the cause of another.

Data were collected from a sample of 30 students within one institution whose main subject of study was accounting. These characteristics potentially limit the general applicability of the findings of this study. However, as noted above, this study is based in grounded theory as opposed to a positivist framework and aims to explore and interpret the personal employment experiences of students. Accordingly, participants were selected to exemplify different facets of student conception and subsequent experience rather than to form a representative group or sample of a specific population. The selection of participants was therefore made on the basis of theoretical interest rather than random sampling. As a consequence, limitations surrounding students being drawn from a single cohort within one program of study from one Business School are mitigated. Notwithstanding this, the phenomenological approach does not preclude generalisations being made from the data. Norman (1970) supports the possibility of generalising from very few, or even a single case, to

other settings, if the analysis captures the interactions and characteristics of the phenomena under study. As a result it may be possible to generalise the results of this study to SWE students across other HEI's or to inform understanding generally of the issues surrounding students' SWE transition and subsequent employability skills development.

The data analysis that follows initially explores students' expectations of placement learning and conception of workplace learning. It progresses to consider how differing conceptions impact upon students' SWE transition experiences and employability development.

## **Results and Discussion of Findings**

Approximately 85% of the student group were aged 20 years, commencing their degree studies directly after 'A' levels (or equivalent university entry qualifications) with no prior work experience. Students' SWE took place in a variety of business organisations, ranging from small accounting practices to public sector organisations and large accounting firms, thus data are drawn from students with a wide exposure of accounting SWE that itself offers a first introduction to the world of work, but more importantly presents what may be the only opportunity which many students have to develop work-based skills prior to graduating and seeking full-time employment.

The age, gender and prior work experience profiles of the students interviewed are given in Table 1 below. In addition the grade point average (GPA scale of 0 to 6) for students within the sample for their second year of studies ranged from 3.6 to 5.2 with

an average GPA of 4.4. This compared to an average of 4.3 for the remainder of the cohort.

Insert Table 1 here

### **Expectations and Construction of SWE**

To assist the understanding of the reader, the number of students identifying each of the key themes discussed below is indicated as a rating out of a maximum of 30 (x/30). In addition, the frequency of each key theme across all and within individual students' accounts is summarised in Appendix 1.

The analysis of students' expectations of SWE reveals a number of commonalities, the most frequent being that of 'making myself more employable' (27/30), followed by an opportunity to 'help me decide if I want a full time career in accounting' (22/30) as a means of testing out career choices. That students had enrolled on a vocationally-based degree may imply the intention to pursue an accountancy career. However, research evidence suggests that students decide on a course of study for a variety of reasons many of which use 'vague or negatively focused reasoning' (Gracia and Jenkins 2002, p. 104) including pressure from family and friends, a failure to achieve the grades for other programmes of study or merely drifting into courses. It is evident that the subject of undergraduate study and career interests do not necessarily coincide. Findings here support this and provide some insight into the career uncertainty which students experience even within vocationally-based subject areas.

A further common theme within students' expectations is the lack of certainty about the experience (28/30): 'I don't really know what to expect'; 'I've never had a job before, so the whole thing feels like a step into the unknown'. Analysis reveals that these uncertainties give rise to a number of anxieties: 'I feel very nervous about it...I'm not sure I'll fit in (17/30) or be able to cope (13/30)'. Students are also concerned about being accepted into this new environment: 'I don't want to feel on the outside of things' (16/30), or not enjoying the experience: 'I'm worried I won't like it' (11/30), or of failing to be successful within it: 'I'm anxious that I won't be any good at the job, be useless and just feel like a failure' (24/30). Richardson and Blakeney (1998) conclude that SWE is frequently a 'painful' experience for students. The identification of students' anxieties within this study supports and supplements this finding, providing an indication of the nature of the 'pain' experienced in relation to fitting in, being able to cope, unfamiliarity with employers' expectations, feeling accepted, not enjoying the experience and of feeling a failure.

Students' accounts of their expectations of SWE are littered with emotional language, descriptions of feelings and anxieties concerning their transition into SWE, indicating a strong affective or emotional dimension to SWE transition. Frequently, HEI's SWE support for students focuses on the provision of factual information and guidance which treats SWE transition as a cognitive or intellectual process. However, students' accounts are inconsistent with this, demonstrating that it is a much broader, whole person experience including the affective as well as cognitive realms. If HEI's are concerned about providing meaningful SWE support to students (in terms of preparing them for it and undertaking it) it may be helpful to recognise the nature and



extent of their uncertainty, concerns and anxieties in order to better understand the type of support that is required.

Beyond these commonalities, exploring students' accounts of their expectations reveal some prominent differences in terms of workplace learning conception - the students' views or construction of their learning. Dahlgren and Marton (1978) identified two broad categories of learning conception, each having a different orientation, which were developed by others, most notably Marton, Dall'alba and Beaty (1993). The polarisation of students into two types of learning approach, conception or mode is a well-established practice within the education literature, mirrored in the work of amongst others, Fromm (1982) who identified two modes of learning termed 'having' and 'being'; Ramsden (1987) who identified two main approaches to learning (namely deep and surface); and Mann (2001) who formulated two alternative approaches to learning (namely alienated and engaged).

Within this study, the classification of students into two categories of learning conception (termed 'technical' and 'experiential'), followed the principles suggested by Saljo (1979) that students should be categorised on the basis of their own personal descriptions of their learning, by identifying dominant strands of description.

Moreover, students' positioning within a particular category (at least in the short- to medium-term) is relatively, though not entirely, fixed (Flood and Wilson, 2002). The potential for movement does exist, but requires a degree of personal change and self-development occurring over time.

### **Technical Conception (n = 21)**

Analysis of students' accounts reveal that most (21/30) fall within this category, typified by the following characteristics:

- Prioritise practical skills: 'I think it's important to focus on developing my technical expertise...to get some practice of doing accounting' (15/21).
- View SWE as providing knowledge - a product to be received: 'I'm hoping to learn things that I can take away and use at other times when I might need them' (16/21).
- Describe their contribution to the experience of SWE as restricted to an ability to 'remember and apply what I already know so that I can be useful' (17/21).
- Consider SWE in terms of its potential to 'increase my technical accountancy knowledge', and 'improve my degree results' (19/21).
- Hold a relatively simplistic understanding of the role of work experience in developing employability: 'I don't think employers are that bothered about what skills you have...what they are looking for is that you have worked and you can work' (12/21).

### **Experiential Conception (n=9)**

Fewer students fell within this category (9/30), characterised by:

- Prioritise the process of learning: 'I think the whole experience is more important than the day-to-day things I'll be doing' (8/9).
- Recognise SWE as an experience: 'I want to learn about the whole experience of work, not just focus on the technical stuff' (7/9).

- Position employment as fluid and dynamic: ‘Work these days is changing all the time so it’s important to be able to adapt and change quickly, to respond to what is going on around you’ (5/9).
- View themselves as active participants in their SWE: ‘I want to show my employer how useful I am...make a difference within the organisation, really make a contribution’ (8/9).
- Demonstrate awareness of the workplace context: ‘It’s important to be aware of the nature of the business you work in, and what the organisation is trying to achieve...otherwise you won’t be as effective as you should be’ (5/9).
- Understand the importance of soft or transferable skills development: ‘Working should help me to become better organised...maybe get better at time management’ (6/9).
- Recognise SWE as an opportunity to engage in self-development beyond technical skills: ‘It may transform me and the way I think...not just about accounting but also about myself’ (8/9).

The next stage of the analysis explores the impact that the two identified conceptions of workplace learning have on students’ SWE transition experiences.

### **Transition Experiences**

For all students, regardless of their learning conception, the expectation that SWE has the potential to be a ‘painful’ experience is evident within their transition experiences: ‘Everything is very new and strange...I don’t know how everything works, or what

I'm supposed to be doing a lot of the time' (26/30). Some describe the impact of this on their self-confidence; 'I'm normally quite a confident person, but I feel a bit out of my depth and I tend to keep myself to myself' (19/30). Students understood that some of these early difficulties stem from their lack of understanding of what is expected of them within SWE: 'I don't really feel like I know what is going on or what I should be doing': 'It's a bit like being dumped in a foreign land and not being able to speak the language or understand what is going on around you' (23/30). This suggests that HEI's and employers may need to be more explicit and inclusive about the expectations of SWE they hold for students. A more collaborative, partnership approach based on shared objectives may enhance students' understanding of what is required of them, reducing transition 'pain' and promoting more effective skills development.

Students' isolation is further exacerbated by the poor levels of support they report from their HEI supervisors: 'I haven't seen my supervisor yet...I feel a bit abandoned here...like the university have just forgotten about me'; 'I had a meeting with my supervisor yesterday, but he wasn't very helpful...I'm finding it hard to settle in here but he just ignored what I was saying...he wasn't interested in talking about how I was feeling' (20/30). HEI's need to more effectively support students during their SWE perhaps in terms of moving away from individual learning transfer towards a more integrated approach between students, employers and universities. Such a shift would create different knowledges and practices based on shared objectives – what Konkola, Tuomi-Grohn, Lambert and Ludvigsen (2007, p. 2) describe as 'a collective conceptualisation of transfer', prioritising integration of theory and practice across sector boundaries thereby supporting students' transfer into SWE.

Turning the analysis to the comparison of the transition experiences of students with differing experiential and technical conceptions of SWE reveals a number of differences, explored through current understandings of learning transfer within education theory. Learning transfer is essentially concerned with the application and development of knowledge, skills, ability and practice across sector boundaries such as exist between higher education and the workplace.

Findings suggest that students with a technical construction lean towards a cognitive learning transfer approach. Here learning transfer occurs through the application or adaptation of relevant and known relational patterns from prior academic learning (either theoretical or practical) in order to solve current problems or issues: ‘At work I try to remember what I have learnt and look at how I could apply that to the current situation’; ‘I tend to rely on what I already know and draw on it to help me’ (17/21). Students within this conception are reluctant to use more creative, flexible or intuitive approaches to workplace learning: ‘I don’t think it is appropriate for me to think too much for myself here...it’s more about using what I know to be useful’ (12/21). ‘Technical’ students thus favour cognitive learning transfer that relies on the recognition and recall of pre-existing patterns of understanding or knowledge (mental schemas) and their modification.

Criticisms or limitations of such cognitive learning transfer centre around its static quality, ‘taking a given item and applying it somewhere else’ Konkola *et al.* (2007, p. 212) largely in isolation from the socio-cultural context of the situation (Hatano and Greeno, 1999). Students with a technical conception may not recognise the value

which the socio-cultural context of their SWE presents, in terms of developing valuable employability skills such as communication and personal skills: 'I don't think it matters where you do your placement...you can learn accountancy skills wherever you are': 'Accountancy is really about being good with numbers and understanding the rules so I don't focus so much on the people around me or the organisation too much'. This approach has implications for employability development which the literature suggests is not focused on technical knowledge but encompasses wider softer or transferable skills, highly regarded by employers (HEFCE, 2003). Consequently, students with a technical conception may not be positioned to fully exploit SWE's usefulness in developing employability skills. In contrast 'experiential' students who recognise the importance of soft skills may be better placed to use SWE to develop employability skills.

The majority of students (21/30) within this study are categorised with a technical conception of SWE, which is perhaps unsurprising given the finding of Konkola *et al.* (2007) that higher education itself prioritises cognitive transfer as its dominant learning approach, placing emphasis on individuals' acquisition of knowledge rather than situated learning. This may warrant consideration by HEI's of the impact of its learning transfer approach on employability development indirectly, through its engagement with and shaping of students' learning approaches. The impact of higher education's dominant approach to learning on students' learning conceptions is an area requiring further research.

In contrast, learning transfer for experiential students is more consistent with a socio-cultural approach. Here learning results from the movement across the boundaries of

different activity contexts, such as higher education and the workplace; ‘The best thing about being here is that I am learning about how the nature of a particular business type impacts on the way accountancy is done’; ‘The way we learn things in class is totally different to how things are really done in practice...it’s good to be able to experience new ways of doing things’ (7/9).

Students with an experiential construct recognise that learning transfer is an active and engaged phenomenon; ‘You have to just get stuck in and not worry too much about not knowing enough’ (5/9). Students here understand learning transfer as including personal development: ‘I’m learning more about myself and how I need to be to be successful as I am about accounting’ (8/9). Such comments are characteristic of a socio-cultural approach to learning transfer which Konkola *et al* (2007, p. 214) describe as being ‘multi-dimensional and reciprocal...[where] it is not only the knowledge that moves, but the entire human being, including his or her identity and social participation, changes as well’. Such an approach positions SWE beyond knowledge transfer to include engaged personal development which may enable such students to more readily develop employability skills.

Drawing on the work of Mann (2001) provides a further opportunity to consider the impact of different students’ conceptions on SWE transition. Mann (2001) identifies two arguably rational responses by students to their transition into higher education – namely alienated and engaged: ‘Most students entering the new world of the academy are in an equivalent position to those crossing the borders of a new country...they may have limited knowledge of the local language, and are alone...the experience of alienation arises from being in a place where those in power have the

potential to impose their particular ways of perceiving and understanding the world' (2001, p. 11). Extending this, it is arguable that students' transition into SWE— where they have to negotiate a 'new world' of employment with limited knowledge of the language, procedures, and rules that exist, finding themselves in a strange place surrounded by employers and workmates whose power relations and cultural understandings impose unspoken ways of being on them - may be just as engaging or alienating, the latter having the capacity to compromise the value of SWE to students. Moreover, findings of this study suggest that students with different conceptions of SWE display differing general patterns of SWE transition experience. This is significant since Mann *op cit.* suggests that students who respond positively to transition, engaging with it, are better able to derive benefit from the experience than those who do not assimilate their new environment as readily and become alienated from it.

Within this study, students with an experiential construction of SWE demonstrate greater flexibility and creativity during their transition; 'I have adapted really quickly to the way they do things here...you have to be responsive'; 'I learned really quickly that I had to think on my feet and be able to be flexible to what was going on around me'; 'The best bit has been being able to think outside of what I know...use my initiative to make decisions' (8/9). An experiential disposition may enable students to more readily respond to their workplace environments, rapidly adapting to the new experience. They also indicate a general openness to change: 'I've realised that what I have learnt in university so far is not the whole picture...things are different in the real world and you have to be able to accept that difference and work with it not against it'(6/9). Students with an experiential conception also tend to express



transition as being a more engaged experience: 'I'm really enjoying it'; 'Working here gives me a good feeling...I feel like I'm really coming into my own now' (7/9).

By contrast, students with a technical conception are more likely to describe their workplace transition using language that indicates an alienated experience. They express more resistance (in comparison to their experiential peers) to the changes that placement learning brings, with a tendency to oppose this change and struggle with assimilating the new environment or activities that contradict or challenge their existing understanding: 'Its difficult to get used to things here. They do things differently to what we have learned and I find that confusing'; 'I struggle with reconciling what I have learnt with how things are really done in practice. It would be a lot easier if they had just taught us how things really are in the first place' (14/21). Students' response to change is less positive and indicates some resistance to it: 'I don't like the way they do things here...I wish they did things the way I know how to...I don't want to have to relearn what I already know!' (10/21) This may suggest inadequate consideration of the context of their SWE and its impact on practices, creating difficulty in negotiating the boundary between higher education and workplace learning for these students.

It is evident that a technical construction may encourage a level of dissatisfaction with SWE that leads to a more alienated experience and compromises students' ability to maximise the potential to be drawn from SWE: 'I'm not very happy with the whole thing really...its difficult to fit in and I'm not sure it's the best use of my time'(13/21).

## **Conclusion**

Findings of this study suggest that students commonly anticipate SWE with some degree of uncertainty of what is expected of them together with a range of emotional anxieties (e.g. a fear of failure) which contribute towards the ‘pain’ of transition. This suggests that SWE transition is as much an emotional process as it is an intellectual one, which has implications for the type of support (including affective as well as cognitive dimensions) and timing of it, that is required of HEI’s, particularly given that many students identify current HEI support during their early SWE as being inadequate.

Using existing patterns of students’ learning conceptions, student data was analysed to classify students into two distinct categories - ‘technical’ and ‘experiential’. Students with an experiential conception were found to frame SWE as a dynamic, context-specific experience with which they actively engage, to prioritise the development of soft, transferable skills in a process of personal development. In contrast, findings indicate that students with a technical conception frame SWE as a practical, knowledge-producing event within which they are largely passive recipients of packages of knowledge.

Analysis indicates that students with a technical conception favour a cognitive approach to learning transfer. In contrast, students with an experiential conception tend towards a socio-cultural learning transfer that recognises the relationship between the individual and the context of the workplace learning, and identifies

situated learning as an active and engaged process. The cognitive approach to learning transfer is linked, within the literature, to restricted levels of creativity and flexibility and this is supported by the findings of this study which also indicate that such ‘technical’ students experience a more alienated SWE transition experience in comparison to ‘experiential’ students, which may subsequently distance ‘technical’ students from SWE’s employability-enhancing potential.

In addition, this study finds that students with a technical disposition are not as explorative as their experiential counterparts. It seems likely that, drawing on the work of Barnett (2004), technically-focussed students arguably engage with SWE on an epistemological basis that prioritises knowledge acquisition, whereas experiential narratives suggest an affinity with SWE that uses an ontological basis that prioritises self-development. This is significant, since although research evidence suggests that work experience develops both hard and soft skills, the current knowledge economy (and employers) prioritise the latter, as knowledge becomes rapidly outdated. Therefore, ‘technical’ students who view and engage with work experience to improve their (hard) practical and technical accountancy skills may miss the opportunity to improve desirable soft skills and hence fail to maximise the ‘value-added’ potential of SWE in terms of developing employability skills. Unlike their experiential peers, they may find it more difficult to ‘make sense’ of SWE in a way that enhances personal development and hence employability. Given this finding, HEI’s may need to consider how best to collaboratively engage with their students to encourage an experiential, process-based conception of workplace learning amongst those students, where the technical and personal components of learning are

integrated. This would support students in being responsive to the current diverse and rapidly changing employment market.

### Appendix 1 - Analysis of Key Themes

Key Theme	Number of Students Identifying Theme	Total Number of Times Theme Identified Within All Accounts
<b>EXPECTATION</b>		
Enhance employability	27	127
Test out career choice	22	121
Fitting in	17	109
Ability to cope	13	88
Being accepted	16	119
Enjoying SWE	11	57
Uncertain of employer expectations	21	129
Failure	24	113
<b>TRANSITION</b>		
Feelings of 'newness'	26	131
Self-confidence	19	114
Lack of understanding of role	23	128
Inadequate mentor support	20	116
SWE as a process	8	66
SWE as an experience	7	69
Need to adapt and be responsive	5	71
Active participation	8	94
Awareness of context	5	53
Soft/transferable skills	6	72
Flexibility and creativity	8	86
Openness to change	7	77
Technical expertise	19	109
Practice of accounting	16	101
SWE as knowledge	16	94
Application/adaptation of existing knowledge	17	122
Experience new ways of learning/doing	7	85
Engaged process	5	49
SWE as self-development	8	92
Struggling with change	14	102
Resisting change	10	81

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**Table 1: Student Profiles**

N = 30, Nationality = British,

Gender: 21 male: 9 female

Age Groups (Years)	Number	Number with prior work experience
18 to 20	25	0
21 to 23	2	1
24 to 26	2	1
Over 26	1	1