

## **Developing Accountants: From Novice to Expert**

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### **Highlights**

- Adopts a phenomenographic approach to explore how accounting professionals perceive, maintain and develop professional competence with reference to experiential stages;
- Reports significant differences in relation to participant perceptions and practices from novice to expert experiential stages;
- Provides some insights into a competency framework and a learning mapping which could be adapted with reference to the professional development process.

### **Abstract**

The ability of accountants to appropriately perform in practice is linked to over-arching professional competence. Continuing Professional Development (CPD) is the current solution with reference to maintenance and development of professional competence. A phenomenographic approach is used to explore how accounting practitioners perceive competence in the context of their professional status and how, through engagement with CPD, they maintain and develop their professional competence. Findings highlight participant practitioners experience a series of developmental blocks at varying experiential stages and report significant differences in relation to perceptions and practices at these experiential stages. The paper provides some insights into a potential competency framework and a learning mapping which may be used by professional accounting bodies in the development of further CPD guidance.

**Keywords:** Professional Competence; Continuing Professional Development; Accounting Profession; Experiential Learning; Phenomenography; Novice to Expert

## **Developing Accountants: From Novice to Expert**

### **1. Introduction**

Accounting professionals are required to achieve and uphold appropriate professional competence (International Education Standard 7 (IES 7) (International Federation of Accountants (IFAC), 2004, revised 2012). While guidance has been issued on the importance of continuing professional development (CPD) to support professional competence (IFAC, 2004), the need for a new framework to assist the development of well-balanced professionals as they take on new roles and responsibilities during their careers is also acknowledged (De Lange et al., 2012; IFAC, 2017; Lindsay, 2012, 2016). Further consideration of CPD activities which facilitate competence development would aid accounting educators and professional accounting bodies to cater for practitioners' competence progression and to be cognisant of shifting formal and informal approaches to CPD engagement with such progression. This paper explores the varying nature of professional competence with reference to experiential stages and the changing ways in which accounting professionals engage with CPD as they develop professional competence.

While professional competence and practices are typically formed during initial training periods, these are 'mediated...and transformed' in the workplace (Cooper & Robson, 2006, p.415) and contribute to the achievement of 'a higher level of career attainment' (Kornberger, Justesen & Mouritsen, 2011, p.514). To this end, CPD is viewed as a bona fide stage in the lifecycle of professional accounting education (Friedman & Phillips, 2004). IES 7 (IFAC, 2004, 2012) requires professional accounting bodies to adopt mandatory frameworks and places onus on individual practitioners to maintain appropriate CPD. As a result, CPD has effectively become compulsory for continuing registration, is used to regulate professionals' practice and denotes continuing certification of competence.

Friedman and Phillips (2004) assert that CPD is in a similar state as the pre-service stage of professional education in the early 20th century, a state of infancy and transition, and has yet to grow to achieve coherence, size and stature equivalent to those of pre-qualification stage (Cervero, 2001; Houle, 1980). The wider landscape has also been changing in recent decades: increasing numbers of professionals are becoming employees of corporations rather than independent practitioners, work for multiple employers during their working life and must ensure career adaptability as roles and responsibilities change (Middlehurst & Kennie, 1997; Daley, 2002). With career progression, accounting professionals also experience a shift from being 'disciplined' professionals to more 'entrepreneurially-minded' agents (Greenwood and Suddaby 2006; Sikka 2008). Therefore, it would appear that there is an over-simplification of professional development into the umbrella captions of 'initial' and 'continuing'. Further IES 7 revision is proposed (IFAC, 2017) which emphasises the importance of CPD as individuals take on new roles and responsibilities during their careers. It recommends member bodies provide additional guidance to individual members which acknowledges the significance of experiential stage, where 'responsibilities and authority, performance expectations, and capacities required, to exercise responsibilities and authority in meeting performance expectations' may vary hugely (IFAC, 2002, p.30).

However, a theoretical underpinning, which enables the design and subsequent assessment of an efficient and effective CPD system in an accounting context, has not been promulgated. In the absence of such a theoretical base, it is difficult to comprehend how the development of professional competence should be achieved as there is no clear means of measurement or

assessment. Prior to the establishment of such a system, it is therefore necessary to gain an understanding of professional education and development in relation to the development of professional competence. Almost all research in the area of professional competence and development within the accounting profession pertains to the pre-qualification period (Anderson-Gough, Grey & Robson, 1998, 2002; Eraut et al., 2004; Flood & Wilson, 2009; O'Brien Gately, 2011). A number of studies have examined post-qualification education and development (Birkett, 1993; Bots, Groenland & Swagerman, 2009; De Lange, Jackling & Basioudis, 2013; De Lange, Jackling & Suwardy, 2015; De Lange et al., 2012; IFAC, 2008; Lindsay, 2012, 2013, 2016; Paisey, Paisey & Tarbert, 2007; Rothwell & Herbert, 2007; Wessels, 2007); however, these do not examine CPD with reference to associated development of professional competence. This paper addresses this research gap.

### ***Contribution***

This paper addresses calls for an enhanced developmental framework as professionals take on new roles and responsibilities. It explores perceptions of professional competence and CPD practices at varying experiential levels. Study findings report participant accounting professionals traverse through a series of distinct experiential stages as they become more expert in their fields. With this progression, professional competence and modes of learning change. The paper thereby provides some insights into a potential competency framework and a learning mapping which may be used by professional accounting bodies in the development of such further CPD guidance, and by accounting educators in the development of programmes. The paper adopts a phenomenographic approach, which provides a means to examine the lived experiences of accounting practitioners. This approach is relatively novel in the context of post-qualification accounting education.

The paper is structured as follows. First, prior literature on professional competence, professional learning and CPD is examined. The subsequent section describes the research method, incorporating the data collection and analysis process. Findings are then presented and discussed. Finally, the contribution of the study is outlined and scope for further research is identified.

## **2. Literature Review**

This section provides detail of relevant literature. First, professional competence is examined. CPD is then reviewed. Finally, literature pertaining to professional learning is outlined. Together, these provide context for the paper.

### ***2.1 Professional competence***

IES 7 (IFAC, 2004) describes competence as the ability to 'perform a work role to a defined standard with reference to real working environments' (p.16). It incorporates 'knowing that', 'knowing how' and 'personal knowledge' (Eraut, 1994; Hyland, 1993). 'Knowing that' comprises discipline-based theories and concepts derived from bodies of coherent systematic knowledge (Eraut, 1992; Jarvis, 1983). This has been the traditional focus of professional education syllabi: where knowledge is codified and stored in publication subject to quality control by editors and peer review; is given foundational status by incorporation into examinations and qualifications; and is taught in a formalised manner where problem-solving is via well-defined simulations (Eraut, 1992, 2007; Velayutham & Perera, 1993). 'Knowing how' consists of 'knowing how to conduct the various processes that contribute to professional action' (Eraut, 1992, p.105). It is an applied component which professionals develop over an extended period of time and cannot always be taught in traditional, structured classrooms

(Eraut, 2000, 2007). It is therefore more complex and more difficult to understand, achieve and assess. 'Personal knowledge' is that which people bring to practical situations that enables them to think and perform (Eraut, 2007). Emphasis is on personal experience, interpretation of personal experience and personal judgement, (Bourdieu, 1990; Eraut, 1992).

In practice, competence can mean anything from ready-to-start work to being highly proficient (Dall'Alba & Sandberg, 2006; Eraut, 1994; Eynon & Wall, 2002; Jessup, 1991). It can therefore 'range from the basic level of proficiency to the highest levels of excellence' (Cheetham & Chivers, 2005, p.54). Increasing professional competence incorporates many elements: the extension of competence over a wide range of situations and contexts; becoming more independent of support and advice; coping with heavier workload and getting more done; building in levels of finesse and excellence; and becoming competent in further roles and activities (Eraut 1994). When professionals attain increased levels of competence, these soon appear inadequate as better levels of performance then come into view; the attainment of competence may therefore be described as an unceasing movement towards new levels of performance (Mott, 2000).

Dreyfus and Dreyfus' (1980) model of skill acquisition describes how professionals may progress to higher levels of competence. Benner's (1984) application of this model to the nursing profession examines expertise and knowledge gained by experience and continuing education. Benner asserts that experience does not refer to longevity but rather to 'a very active process of refining and changing preconceived theories, notions, and ideas when confronted with actual situations' (p.178). She acknowledges that practical situations are more complex than formal rules-based models, theories and text-books allow and asserts that theory and knowledge, which can be transmitted and used in a traditional teaching setting, do not 'expand or fully develop' unless practitioners apply these to their own experience (Benner, 1984, p.11). The model of skill acquisition (Benner 1984) asserts that a student may pass through five levels of proficiency: novice, advanced beginner, competent, proficient, and expert. Novices have no practical experience of situations in which they are expected to perform. They treat all information and situations as equally important. They are taught about situations in terms of 'context-free' knowledge and rules and their behaviours in the workplace are limited and inflexible (Benner, 1984, p.21). Advanced beginners 'demonstrate marginally acceptable performance' and have enough real-life experience to recognise that some information and situations are more salient (p.22). They begin to perceive 'recurrent meaningful patterns' in their practice (p.25). However, primary focus remains on remembering and applying rules they have been taught. Competent practitioners have been working for a few years and begin to see their actions in terms of more conscious longer-term goals and objectives. They distinguish between elements which are important and those of lesser importance and start to experience a sense of 'mastery and an ability to cope' in their work contexts (p.27). In terms of teaching and learning, they benefit from simulations that provide practice opportunities.

Proficient performance is generally demonstrated by those who have worked for a number of years in a role. Practitioners perceive situations more holistically and base decisions and learning on experiences rather than taught knowledge or rules. They believe that the theory on which their practice is based is an 'unnecessarily elaborate way' of dealing with an issue that they can now more quickly deal with by virtue of their extensive experience (Benner, 1984, p.30). Relevant teaching and learning consists of case studies where practitioners supply their own approach and outcome and their 'ability to grasp the situation is solicited and taxed' (p.30). Such scenarios also include appropriate levels of extraneous materials, insufficient information, complexity and ambiguity, similar to real life contexts. The expert practitioner

has gained ‘an enormous background in experience’ (p.32). Consideration of context, coupled with reflection on prior experiences, enables ‘an intuitive grasp of each situation’ and ‘zeroes in on the accurate region of the problem without wasteful consideration of a large range of unfruitful’ alternatives and a ‘vision’ of possible outcomes is quickly reached (p.32). There is little emphasis on rules and analytical problem-solving and it is only when expert practitioners describe situations where their interventions make a difference that some of the embedded knowledge/practice can become visible and used to enhance further teaching and learning case studies.

Overall, the model of skill acquisition examines how an individual can progressively enter the domain of expert and provides rationale for the development of professional competence. Benner’s (1984) work supports three major changes in aspects of professional competence. First, there is a shift from reliance on abstract principles to concrete past experiences. Second, there is a shift from viewing situations as discreet, unrelated parts to an holistic viewpoint and third, there is a shift from detached observer to involved performer.

## **2.2 CPD**

IES 7 (IFAC, 2004) defines CPD as ‘learning activities for developing and maintaining the capabilities of professional accountants to perform competently within their professional environments’ (p.16). This acknowledges that professional knowledge, skills, values, ethics and attitudes gained by the point of qualification must continue to develop, pertinent to professional activities and responsibilities of individual practitioners. Two principal approaches are detailed<sup>1</sup>. Input-based CPD establishes a specified amount of learning activity appropriate to develop and maintain competence. This has traditionally been prominent because of the ease with which members can understand what is expected, and relative ease of monitoring, measurement and verification. However, it is effectively a ‘form over substance’ approach and cannot readily measure the learning outcomes or competence(s) developed (IFAC, 2008). Output-based CPD requires accounting professionals to demonstrate, by way of outcomes and evidence, that they develop and maintain professional competence that can be objectively verified and measured. The key advantage of this approach is that it sets out to measure directly what the CPD activity is expected to achieve and contribute, while allowing both the individual and the professional body some means of mapping the overall progress with reference to the accounting qualification (IFAC, 2008). It is a ‘substance over form’ approach but can be more difficult to use in practice. The current trend is a move towards output-based systems, as the pace of change in most environments is becoming more rapid and output-based systems facilitate a more dynamic mechanism (Lindsay, 2013). They also respond to the ‘climate of increased accountability and external pressures’ where professional bodies are attempting to measure the impact of CPD on the professionalism of practitioners (IFAC, 2008, p.viii).

In practice, CPD also ‘leverages off an individual’s experience’ and levels of organisational responsibility (De Lange et al, 2012, p.7). Therefore, those instrumental in the development of CPD frameworks and conceptual schemas must appropriately address a ‘career guidance framework’ (p.39) and a ‘career path escalator’ (p.68). IES 8 (IFAC, 2014) provides some consideration of this and classifies proficiency levels in respect of learning outcomes for

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<sup>1</sup> A third approach, referred to as a combination approach is also noted in the guidance. This comprises elements of both input and output approaches, setting the amount of learning activity required and measuring the outcomes achieved.

engagement partners responsible for financial statement audits<sup>2</sup> but ‘fails to provide guidance on the level and assessment of competence required for each learning outcome’ (Chartered Accountants Ireland (CAI, 2014, p.1). IFAC (2008) asserts that professional bodies should consider targeting CPD towards a variety of membership strata, including ‘type of learner’, ‘job role’ and ‘phase of career’. The proposed 2017 guidance recommends ‘greater flexibility in measuring’ CPD by considering ‘learning and development needs and roles of professional accountants’ (IFAC, 2017, p.7) and further ‘activities which might not [presently] be recognized as valid CPD activities’ (p.8). It recommends that member professional bodies charged with maintaining mandatory CPD frameworks provide additional guidance to members and suggests that this might take the form of competency maps (providing a list of key competences for certain roles) and ‘learning plan templates, which assist professional accountants to identify learning and development needs and plan how to meet them’ (p.17). However, the profession has yet to draft, promulgate and implement detailed guidance which supports the changing roles and responsibilities of individual accounting practitioners.

### ***2.3 Professional Learning***

Prior research asserts ‘no single form of learning activity is likely to capture the complexity of professional skill at any one level of experience’ (Dall’Alba & Sandberg, 2006, p.398). Lindsay (2016) suggests that cognitive, interpersonal and intrapersonal development are required in the attainment of higher levels of competence development but that an appropriate developmental framework has not yet been promulgated by the profession. In practice, professionals learn and develop through a mixture of formal and informal learning, making use of workplace experiences and crafting links between new information and prior knowledge (Becker & Bish, 2017; Boud & Hager, 2012; Daley, 1999, 2001; Eraut, 2001, 2004; Fuller & Unwin, 2010; Hager & Hodgkinson, 2011; Jarvis, 1995; Reich & Hager, 2014; Skule, 2004). Formal learning may be regarded as prescriptive learning which is organised and structured, separate from work (Becker & Bish, 2017; Cunningham & Hillier, 2013; Wenger, 1998). It focuses on delivering content and comprises ‘the award of a qualification or credit and an external specification of outcomes’ (Eraut, 2000, p.114). The curriculum in formal professional education classifies and combines knowledge; addresses knowledge for practice and knowledge about practice; and is effectively a ‘consensus’ of certain varieties of knowledge within the relevant practice community (Atkinson, 1983; Bernstein, 1971; Bourdieu, 1990; Eraut, 1994; Fenwick, Nerland & Jensen, 2012; Gherardi, 2014). A focus on formal learning assumes that solutions to practical problems can be developed outside practical situations and that these solutions can be translated into practitioners’ actions by means of publications and training (Hager, 2004). However, formal mechanisms may be ‘ill suited to the holistic knowledge base’ required of professionals (Hatherly, 1999, p.10) and formal ‘front-end’ courses insufficient preparation for a lifetime of practice (Arets, Heijnen & Jennings, 2015; Flood & Wilson, 2009).

Informal learning is practice-based, organic, holistic, contextual, experience-based, and is activated by individual learners rather than teachers or trainers (Beckett & Hager, 2002; Knox, 2000; Ottoson, 2000; Wilson, 2000). While it is acknowledged that some circumstances in the workplace may promote such learning opportunities (Cunningham & Hillier, 2013; Day et al., 2014; Skule, 2004), Boud, Rooney and Solomon (2009) urge caution with regard to promoting interventions prompting such learning and development i.e. in ‘formalising the informal’ (p.333). Informal learning incorporates experiential learning, reflective learning and learning within communities of practice (Fenwick, 2014; Fenwick, Nerland & Jensen, 2012; Hezlett,

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<sup>2</sup> IES 8 makes no reference to practitioners operating outside of audit in practice or to members of the audit engagement team other than the audit partner.

2016; Lave & Wenger, 1991; Moon, 2004). The notion of experiential learning suggests that mere activity does not constitute experience; experience involves change and is dependent on the interaction between practice and everyday lived experience (Beard & Wilson, 2013; Bevan & Kipka, 2012; Dewey, 1916; Hassall & Joyce, 2014; Webster-Wright, 2009). Jarvis (1987, 1995, 2001) analyses this further as three responses to experience: non-learning, non-reflective learning and reflective learning. Non-learning may occur because of presumption or information overload whereby stimuli are ignored and little attention paid to experiences that confirm existing knowledge or beliefs while other experiences are selected as meaningful (Wilson & Beard 2003). Non-reflective learning, also referred to as incidental learning, occurs through secondary rather than primary experiences (Hassall and Joyce, 2014). Reflective learning is more complex and in turn comprises three distinct forms: contemplation learning, reflective skills learning and experimental learning (Jarvis, 1987, 1995, 2001). Contemplation learning refers to the ability to think about an experience and reach conclusions without the restrictions of a wider reality. Reflective skills learning has parallels with Schon's (1983, 1987) reflection-in-action which acknowledges practitioners often find themselves in situations for which theories and models they have learned may not adequately prepare them for practice and posits that reflection in-action and on-action is required. Finally, experimental learning describes where theory is tested in practice which results in new knowledge (Kolb, 1984). Meanwhile, Lave and Wenger (1991) assert that learning can also arise out of participation in a network and/or in a social practice and may involve the individual in relation to social communities in the workplace. Participation within these communities is based on situated negotiation; learners inevitably participate in such communities as newcomers or oldtimers or somewhere in between and the mastery of skill and knowledge requires participants to move towards 'fuller' participation within these communities (Lave and Wenger, 1991; Pyrko, Dörfler & Eden, 2017; Wenger, McDermott & Snyder 2002).

### **3. Research Method**

This paper seeks to provide a theoretical base to enable proficient design and subsequent assessment of accounting professionals' competence. Given the dearth of research regarding the post-qualification accounting education context and varied career pathways within accounting practice, a qualitative phenomenographic approach was selected (Marton, 1986)<sup>3</sup>. This provides an effective tool to examine how accounting professionals understand, engage with and experience the professional competence phenomenon. A key element of phenomenography is the examination of the lifeworld, which is 'the world as lived by the person' (Valle & Halling, 1989, p.9) grounded within 'whole' experiences (Grbich, 2007). These differing experiences, and understandings are characterised in terms of 'categories of description', logically related to each other, and forming hierarchies in relation to given criteria (Marton, 1994, p.4424). These categories are assumed to have both meaning, a 'what' attribute, and structure, a 'how' attribute (Marton, 1994, p.4424). The phenomenographic approach positions individual experiences and lifeworlds as a backdrop to meanings which can be further examined in the context of common lifeworlds. This also helps to counter tendencies to 'attribute meaning out of context' (Lucas 1998, p.138). The approach facilitates the possibility to better describe such conceptions, to begin the process of engaging with learning and work in new ways, and to enhance professional training and development. Larsson and Holmström (2007) suggest that phenomenographic research could be used for competence development

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<sup>3</sup> A phenomenographic approach has previously been used in accounting education (Lucas 1998; Ashworth and Lucas 1998, 2000).

and that the time has come for phenomenographic researchers ‘to move on from merely describing conceptions to use the generated results for educational interventions’ (p.62).

IES 7 facilitates professional accounting bodies to interpret its guidance in different ways. Given the adoption of a phenomenographic approach, it is most useful to focus on one (rather than multiple) professional organisation(s), as the value of the approach lies in the study of individual lifeworlds rather than the professional body itself. This paper focuses on CAI, an Irish-based and managed professional body<sup>4</sup>. It is the longest established professional accounting body in Ireland, having received its royal charter in 1888. It maintains, and has always maintained, the largest body of student and full members: at formation, it had 42 members (Robinson, 1983) while today has in excess of 26,500 qualified members and 6,500 student members (CAI, 2017a; Irish Accounting and Auditing Supervisory Authority, (IAASA), 2017). Much of its growth has taken place during the latter half of the 20th century and in the new millennium (Byrne and Flood, 2003). Ultimately, the experiences of the Irish economy have impacted and continue to impact on the Irish accounting profession (Byrne and Flood, 2003). At the time of the formation of the body, the Irish economy was dominated by the agricultural sector and the majority of accountants derived income from debt collection for absentee English landlords (Robinson, 1983). Increased industrialisation at the beginning of the 20<sup>th</sup> century shifted work towards commerce but Ireland remained dependent on the UK. It was not until the 1960s preparations for Ireland’s admission to the European Economic Community (now the European Union) that international commercial activities generated significant waves of activity for accountants. Ireland experienced unprecedented economic growth at the end of the 20<sup>th</sup> century and became synonymous with the ‘Celtic Tiger’ boom (Haughton, 2000). This created many opportunities for the accounting profession in Ireland and a ‘re-conceptualisation and repositioning of the role of professional accountants’ (Byrne and Flood, 2003, p.198). However, a dramatic economic reversal in 2008 led the professional body to review its activities in order to remain competitive and responsive in a difficult marketplace (Costello, 2009, p.3).

The activities of CAI are grounded in public practice, with the provision of audit, taxation and other services, though increasingly its members are employed outside of practice - approximately 65% of members are currently employed in other organisations (CAI, 2017a; IAASA, 2017). This highlights that the majority of members progress to roles and workplace environments which are different to those encountered during initial education and development. It is therefore incumbent on CAI, through its pre-qualification and continuing education programmes, to develop knowledge and skills among students and members that distinguish them in an increasingly competitive marketplace and enhance their career flexibility. Since inception, members have been required to complete structured ‘apprenticeship’ training in CAI-affiliated professional practice firms and to pass a suite of formal examinations prior to admission as full members of the professional body (Byrne & Flood, 2003). However, with reference to CPD, the case of CAI has been ‘one of slowly dawning awareness of its responsibility to provide professional education as well as technical know-how for its members’ (Robinson, 1983, p.206). This is evidenced by the fact that CPD was not introduced by CAI until 1981, after it had been adopted by CPA Ireland and the Scottish and English Institutes (Murphy and Quinn, 2018). In December 1980, CAI recommended all members undertake a minimum of 20 continuing professional education

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<sup>4</sup> A second Irish professional accounting body, the Institute of Certified Public Accountants in Ireland (CPA Ireland) was established in 1926 (Murphy and Quinn, 2018). In addition, other organisations, such as CIMA and ACCA, also operate in Ireland but as divisions of UK bodies (IAASA, 2017).



(CPE) hours per annum (Robinson 1983). Initially CPE was a voluntary process, with members obliged to keep a record of any continuing education undertaken. CAI changed the name of CPE to CPD in 1990, highlighting that elements other than education could effectively comprise relevant development for accounting professionals. In 2001, CAI introduced regulations mandating minimum levels for CPD for all members (Byrne and Flood, 2003). Members are required to complete CPD requirements and declare compliance with mandatory requirements on an annual basis (CAI, 2017b). While an input approach (specified hours of learning activity) has been mandated since 2001, output (evidence of improvement in consequent performance as a result of CPD activity and combination (input and output) approaches are permitted by CAI since 2008. However, predominant focus within CAI remains on input CPD hours and members are required to self-certify adherence with these requirements.

Mindful of the importance to maintain variety of experiences and to avoid presuppositions about the nature of the professional competence phenomenon or the nature of perceptions of individuals and their lifeworlds, it is appropriate to aim to obtain a range of experiences and lifeworlds (Smith, Flowers & Larkin, 2009). In total, 23 participants were selected and interviewed, with a range of five to 45 years' diverse post-qualification experience (see Appendix 1). This number could have been smaller or larger but access to this number of participants provided a range of experiences and lifeworlds with which to pursue a phenomenographic approach, with a varied composition in terms of gender, age, experience, roles and workplace. Appropriate ethical approval procedures were followed. Open-ended interview questions were drafted which focused on interviewees' career progression, perceptions of professional competence and CPD practices. Interview questions were piloted with two members of CAI and amended slightly in light of observations. Interviews comprised three key questions: the first focused on participants' careers to date; the second focused on what professional competence means to participants and how this may have changed during their careers; the third on how they achieve(d) competence in their roles and careers. Interviews were conducted at participants' own workplaces, at the researcher's workplace and at other locations where participants could speak freely. Emphasis within interviews was on listening to participants' stories and participants were encouraged to speak freely about their own experiences and to give concrete, substantive examples to support their experiences (Ashworth & Lucas, 2000; Kvale, 1996; Larsson & Holmström, 2007; Marton 1986). All of the interviews, with the permission of the participants, were recorded and transcribed. The interviews lasted from 35 minutes to just over two hours and the average time taken was about one hour. Approximately 23 hours of taped interviews were transcribed in total.

Conscious of the 'inevitable tension between being faithful to the data and at the same time creating...a tidy construction' for research purposes (Bowden & Walsh, 2000, p.19), the interview recordings and transcripts were reviewed and re-examined multiple times to encapsulate the context of participants' lifeworlds. Analysis of the substantial volumes of transcript text thereby involved multiple and simultaneous continuous cycles of reading, note-making, reduction (de-contextualization) and interpretation (re-contextualization), grounded in participant perceptions and experiences (Tesch, 1990). Key themes emerged with reference to the three key questions and it became evident that consideration of these themes required closer examination of individuals' experiences. Such indepth examination enabled focus on participants' experiences and an empathetic understanding of their perceptions, understandings, meanings and experiences. Participant's experiential stages were used as a backdrop to their consideration of the professional competence phenomenon. The meaning attribute was used to examine what professional competence means to participants (the 'what'

attribute) while the structural attribute was used to examine how participant practitioners actually maintain and develop professional competence (the ‘how’ attribute). Participants’ experiential stages were used to inform a hierarchy with reference to these findings. The resultant categories enable a means to understand how accounting professionals perceive, maintain and develop professional competence, based on participants’ varying perceptions and experiences with reference to experiential stages.

#### **4. Findings and Discussion**

As highlighted above, the interviews focused on three key components: the first on participants’ careers to date; the second on professional competence; the third on how professional competence is developed. Accordingly, findings are presented in three phases: the first details foci of key experiential stages which provides the backdrop to the subsequent analysis of perceptions and practices; the second outlines perceived professional competence, representing the ‘what’ attribute; the third describes competence development, representing the ‘how’ attribute. It is not possible to include all pertinent quotes in the paper; representative participant quotes are presented and findings are subsequently discussed with reference to underlying literature.

##### ***4.1 Experiential Stages***

Participants were asked to describe their career paths to date. They describe experiential stages as a continuum, depicting newly-qualified accountants with low levels of competence in junior roles at one end and accountants with high levels of competence in senior roles at the other. A detailed examination emphasises more discrete stages in the achievement of higher levels of competence. Naming conventions developed within previous research are used to describe four emergent stages: novice<sup>5</sup>, competent, proficient and expert (Benner, 1984; Dreyfus & Dreyfus, 1980). Brief descriptions of these stages support subsequent understanding of perceived professional competence and CPD practices at each experiential stage and demonstrate ‘a certain standard and a certain decision-making process behind what you do at each stage’ (*Joan – 19 years qualified: tax practice partner, Big 4 firm*).

###### ***4.1.1 Novice***

Participants describe an apprenticeship infrastructure within professional practice training firms which facilitates a structured pathway from entry stage to admittance to the profession. Novices are depicted as ‘role takers’ (*Denis - 12 years qualified: project manager, financial services sector*) in the workplace as their work is explicitly assigned and supervised. Overall focus is on learning to be professional, where practitioners learn ‘almost a philosophy about what you do and how you do it...and what’s right in particular circumstances’ (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). During the first year of training, participants begin to learn how to fit into the accounting firm ‘what you can do, what you can’t do...particularly in front of clients’ (*Dawn – 16 years qualified: financial controller, hospitality sector*) and to complete relatively straightforward, low-risk and somewhat routine client-related tasks such as ‘the ability to understand and extract information from IT systems’ (*Conor - qualified 11 years: finance director, small IT company*). The second year is a slight progression and participants demonstrate ‘a high level of expertise to marshal technical information’ (*Joan – 19 years*

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<sup>5</sup> Novice stage in this study amalgamates two of the stages reported by Dreyfus and Dreyfus (1980) and Benner (1984), novice and advanced beginner. This novice stage is a pre-qualification stage and the other three stages are post-qualification stages. While the focus of this study is on professional competence with reference to continuing professional development, it is important to include novice stage as it forms the foundation of participants’ understandings and practices.

*qualified: tax practice partner, Big 4 firm*) and are allowed some limited autonomy over their work. The third year allows further progression, greater self-direction, and some oversight and supervision of more junior team members, ‘you’re often overseeing the work you would have done the previous year on a client engagement’ (*Sofia – 11 years qualified: senior tax manager, Big 4 firm*).

#### 4.1.2 Competent

On certification of ‘competent’ status and admittance to the profession, practitioners seek to enhance experience and achieve career progression. Participants emphasise two career pathways: continuing to work within professional practice and transition to working outside of professional practice. Within professional practice, promotion pathways are well-defined and practitioners realise supervisory roles with early front-line, day-to-day responsibility to external clients as ‘supervisors, assistant managers and managers in specialisms such as tax and audit’ (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). Work comprises ‘looking at ongoing lists of keeping all the clients’ bits done’ (*Adam - 28 years qualified: advisory services partner: micro firm*). Elsewhere, roles typically comprise team lead or junior manager roles and typically include ‘accountant’ in their title, such as ‘financial accountant, management accountant’ which involve ‘month-end reporting and stuff like that’ (*Daniel - 6 years qualified: corporate finance director, public sector*), or ‘treasury accountant or group accountant roles, project management roles which incorporate a variety of aspects such as systems implementation and due diligence, and internal audit roles’ (*Conor - qualified 11 years: finance director, small IT company*). The ‘change from practice to industry is enormous. It’s enormous in lots of different ways and it takes a long while to get used to’ (*Maura – 25 years qualified: finance director, construction sector*). While participants may be

very familiar with all the accounting standards and also the reporting requirements and how accounts should look at the far end of the process...moulding that into the particular requirements of the business and also considering the practicalities of companies who have to report them’ is quite a challenging task and issues such as ‘Can they get that information? What way do you need to ask them questions in order to get the answer you need?’ (*Maura – 25 years qualified: finance director, construction sector*)

may require a different approach to that in professional practice. Participants describe movement of roles approximately every 18 months-two years during their initial post-qualification years,

That’s been six and a bit years. I’ve had three or four roles. I started off just doing the pure financial accounting, add on the management accounting and doing the budgets, then became the Group Financial Controller, and now it’s more consultancy to the rest of the group when they’re trying to do big projects (*Daniel - 6 years qualified: corporate finance director, public sector*).

Predominant focus during this stage lies ‘in’ the detail of and completion of work tasks and largely involves ‘rolling your sleeves up and doing the work’ (*Adam - 28 years qualified: advisory services partner: micro firm*). As practitioners immerse themselves in their roles, their sense of confidence and sense of responsibility develop to the extent that they can often work autonomously and increasingly organise and supervise the work of subordinates, ‘more junior people would have prepared the step plan, then I would have been reviewing it, I would be leading the team in reporting directly into the partner’ (*Sofia – 11 years qualified: senior tax manager, Big 4 firm*). An acknowledgement of the need for individual practitioners to continue to learn and develop is described and emphasis is placed on skills and knowledge in relation to current and prospective future roles; ‘your organisation changes all the time...you’ve no choice

but to get involved, because otherwise you just basically wouldn't be able to respond to requests' (*Adam - 28 years qualified: advisory services partner: micro firm*).

#### 4.1.3 Proficient

Proficient practitioners seek to 'sharpen performance' and further career progression in more challenging, 'front-line' roles on their selected pathway (*Adam - 28 years qualified: advisory services partner: micro firm*). In professional practice, this comprises senior manager/junior partner roles where the work comprises a managerial focus,

a good portion of it is...on the business rather than in the middle of doing jobs, where you are meeting clients towards the end to review the job to finalise it out...rather than actually rolling your sleeves up and doing all the work...it is issuing fees, collecting cash, keeping the whole sort of machine going (*Adam - 28 years qualified: advisory services partner: micro firm*).

Elsewhere, roles include 'financial controller, senior financial analyst and broader business managerial roles', with focus on wider elements, such as the 'business operating plan... looking after the financial controls and managing a much bigger team' (*Daniel - 6 years qualified: corporate finance director, public sector*). This instils a very strong sense of responsibility, 'having the buck stop at your desk is a big responsibility...you know no matter what problem...you have to sort it' (*Jane - 11 years qualified: audit partner, micro firm*). Overall proficiency is focused on what a team, rather than an individual, can do and proficient practitioners oversee work and assess the ultimate contribution that can be worked through,

it's probably getting the team to go the extra mile and say have we covered off what we really need to cover off here...understand what's going on, without necessarily understanding every detail, trying to get things right in the proper context (*Joan - 19 years qualified: tax practice partner, Big 4 firm*).

Emphasis is on managing within the organisation and this requires practitioners to ensure that all team members are 'up to speed and know what they should be doing' (*Adam - 28 years qualified: advisory services partner: micro firm*). A sporting analogy, suggesting that different team members fulfil different roles, illustrates this perspective,

there are forwards and there are defenders and there are people in the middle who kind of go forward and go back but you have got to have people playing at all positions...the team has to comprise of a flavour of everybody...to get the maximum benefit (*Mary - 28 years qualified: audit practice partner, medium-size firm*).

Once this is assured, it enables practitioners to operate in a confident, 'rounded...robust...balanced' manner (*Denis - 12 years qualified: project manager, financial services sector*). In roles outside of professional practice, participants acknowledge 'the privilege of a finance person has from knowing the numbers, knowing what's going on' and the ability to use that to effectively manage internal stakeholders, 'to lever that...to become leaders of business' (*Robert - 12 years qualified: senior risk officer, communications sector*).

#### 4.1.4 Expert

Expert practitioners perform lead roles with broad latitude where issues are multi-faceted. Overall focus is on change management and the strategic long-term direction of the entity, where future uncertainties and novel decisions prevail,

understanding what it takes to drive the business, be it making relationships with clients, how to manage staff...and regulating to an extent (*Joan - 19 years qualified: tax practice partner, Big 4 firm*)

it's very challenging from a strategic perspective, you've got to look beyond even your people, you've got to look beyond the issues of the day, to where we are going to be...in five years' time (*Denis - 12 years qualified: project manager, financial services sector*)

it's uncharted territory... you're really on your own to a large degree...the biggest challenge in my role is to try to figure out "What the hell should I be doing and how should I be doing it?"...there isn't a master plan of this type of organisation where you should spend 30% doing this and 20% doing this...you're constantly saying "Well what should I be doing?" (*Alex – 11 years qualified: general manager, not-for-profit sector*).

Practitioners' vast experience facilitates a strong level of confidence to deal with issues encountered, 'you have a breadth of knowledge...you see such a broad range of clients and a broad range of industries, you feel you can apply some of the issues from whatever it might be' (*Adrian – 20 years qualified: audit partner, medium-size firm*). They draw on capacity within the workplace to ensure that key decisions can be implemented and collective competence maintained,

I think that's one of the great things about a finance function. The roles are quite flexible. We've a lot of work to do, but exactly who does it is less critical. Most of our team here are qualified accountants. So we can cut and paste the work flows and create, expand roles or narrow them down in the sense of just the breadth of somebody's activities (*Maura – 25 years qualified: finance director, construction sector*).

Both internal and external stakeholders must be managed. Internal stakeholders include subordinate personnel, line management, function management and those charged with governance, including the board of directors who can be 'very rigorous and challenging of management, maybe not so comfortable, but very much as it should be' (*Maura – 25 years qualified: finance director, construction sector*). External stakeholders include 'the professional body' (*Joan – 19 years qualified: tax practice partner, Big 4 firm*) as well as 'trading partners', 'industry analysts', 'current and potential future investors', 'trade unions', 'professional advisors' and 'external auditors' (*Maura – 25 years qualified: finance director, construction sector*).

Differing foci highlighted at key experiential stages and are summarised in Table 1 below:

**Table 1: Foci at Key Experiential Stages**

| Experiential stage |  |  |                                    |   |
|--------------------|--|--|------------------------------------|---|
|                    | Novice                                   | Competent  | Proficient                         | Expert  |
| <b>Foci</b>        | Structured starting point and admittance | Selection of pathway: practice v non-practice    | Progression along selected pathway | Senior and influential position, focusing on strategy |
|                    | Role taker                               | Increase in responsibility and confidence        | Responsible and accountable        | Confidence to deal with all matters encountered;      |
|                    | Learning to be a professional            | Emphasis 'in' work                               | Emphasis 'on' work                 | significant uncertainties present                     |
|                    |  | Focus on 'I'                                     | Focus on 'we'                      | Focus on 'we'   |
|                    |  | Acknowledgement of the need to continue to learn | Managing internal stakeholders     | Managing internal and external stakeholders           |

## 4.2 Professional Competence

Participants were asked to describe what professional competence means to them and how this may have changed during their careers. Their perceptions and experiences of professional competence are now examined, representing the 'what' attribute. They describe three components of professional competence: personal, knowledge and social. Participants depict personal competence as innate personal qualities that cannot be acquired; in contrast, other desired competences can be addressed within the training infrastructure and beyond. Salient personal competences encompass attitude, motivation, drive, integrity and 'independence of thought and judgement' (*Mary – 28 years qualified: audit practice partner, medium-size firm*). Participants' accounts highlight that knowledge and social competences are important at all experiential stages, but illustrate extensive differentiation and depth with progression. This is clearly enunciated by one participant who describes professional competence as 'different things at different stages of your career' (*Adrian – 20 years qualified: audit partner, medium-size firm*). These are now described in greater detail in relation to the career stages highlighted above (adapted from Benner, 1994).

### 4.2.1 Novice

Novices are versed in a 'technical bedrock' of broad accounting knowledge and techniques (*Robert – 12 years qualified: senior risk officer, communications sector*). At the end of the apprenticeship period, candidates are formally admitted to the profession as qualified accountants and 'technically, are at the top of the world' (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). However, this knowledge is sometimes perceived as relevant only for examination purposes and is not always routinely applied to work,

that's exams...this is work...you don't always relate the technical ability...you have no idea how it fits into the job overall... to a certain degree, you probably are more knowledgeable in that technical area but you don't always necessarily know how to apply it (*Adrian – 20 years qualified: audit partner, medium-size firm*).

Relevant social competence includes a professional approach to work tasks, working effectively in teams of varying composition, following instruction set out by more senior team members and appropriate conduct in relation to clients. It comprises 'how you approach your work, the way you conduct yourself, the way you treat people, the courtesy, the way you operate business' (*Mary – 28 years qualified: audit practice partner, medium-size firm*). Other competence components which are important for future career progression are also being developed; these comprise early stage competence for 'managing staff, project management, meeting deadlines, preparing reports' (*Alex – 11 years qualified: general manager, not-for-profit sector*).

### 4.2.2 Competent

Competent practitioners apply technical accounting and non-accounting knowledge to work contexts, 'technically understanding what you are doing, beginning to see that as part of a bigger plot' (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). In professional practice, the predominant focus regarding technical matters is associated with clients, 'technically knowing what you are talking about, knowing what to do, knowing that and being able to ask questions and some element of professionalism is about having the nerve to ask questions and admit what you don't know' (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). Elsewhere, an understanding of the wider business environment is very important, including 'internal performance measures, external performance measurement, tax compliance...legals, the auditors, good knowledge of the business and the operating environment' (*Robert – 12 years qualified: senior risk officer, communications sector*). People

skills and communication skills are emphasised as practitioners supervise teams comprising more junior staff and the provision of feedback to subordinates is a key feature,

another thing I would have found quite difficult when I was a junior manager would have been giving negative feedback to others. I saw it as a necessity and I knew that if I didn't give negative feedback, I would be given negative feedback myself about the fact that I didn't give the negative feedback...I suppose in one sense you toughen up a little bit (*Sofia – 11 years qualified: senior tax manager, Big 4 firm*).

In professional practice, these skills are largely focused around client management while in other sectors, these are focused around other aspects, such as the capacity 'to take the finance out of finance', which is acknowledged as a significant 'challenge...to inform stakeholders in relation to the financial facts of life...in a non-technical, non-jargoned way' (*Robert – 12 years qualified: senior risk officer, communications sector*).

#### 4.2.3 Proficient

Proficient practitioners maintain technical knowledge and techniques relevant to roles. However, 'the technical becomes less relevant because people are doing the technical for you' (*Robert – 12 years qualified: senior risk officer, communications sector*). Participants concede difficulty with maintaining relevant wider knowledge, 'you need to be very au-fait with what's happening in the world...you're supposed to know about what's going on in the industry, commercially and technically. That's pretty damn hard' (*Dawn – 16 years qualified: financial controller, hospitality sector*). The work itself comprises extensive components which can vary from

setting out a detailed plan for group structure, liaising with Revenue on behalf of the client, liaising with lawyers, auditors in relation to things like distributable reserves, whether we can transfer at book value or whether they have to transfer at market value (*Sofia – 11 years qualified: senior tax manager, Big 4 firm*)

to 'leading the people that work for me, being quite clear about what the expectations are and driving them' (*Robert – 12 years qualified: senior risk officer, communications sector*).

The importance of building relationships with stakeholders is highlighted and participants recount that heightened pressure to engage with 'the people side of things...is complicated' (*Jane – 11 years qualified: audit partner, micro firm*) and necessitates 'playing office politics...how you bring people along or how you don't as the case may be...people can isolate themselves hugely by not playing the politics' (*Dawn – 16 years qualified: financial controller, hospitality sector*). Communication competence centres on the ability to inform and influence teams and management in a positive manner so that they are motivated to act appropriately, 'it doesn't mean that you are just good with people, you have to have an ability to influence people, and ability to make them understand for themselves' (*Robert – 12 years qualified: senior risk officer, communications sector*). There is also a strategic focus in relation to work tasks, 'it's about maintaining the bigger picture...it's all strategy...you know you have to think about it' (*Mary – 28 years qualified: audit practice partner, medium-size firm*). However, pertinent decisions are largely made with the benefit of some structure and certainty and are largely focussed around the parameters of particular jobs or overall tasks, 'how you are managing the job in terms of fees and recoveries, how you are progressing in your relationship with the client, whether you are showing innovation and initiative and thinking outside the box' (*Sofia – 11 years qualified: senior tax manager, Big 4 firm*).

#### 4.2.4 Expert

Expert practitioners engage in change management based on unstructured information and contexts (see section 4.1.4 above). They must stay abreast of pertinent technical and wider matters which

demands a strategic perspective...that demands a whole different set of skills... getting to grips with your industry, getting to grips with your competitors, getting to grips with technology and how you position yourself and what the operating model should be (*Denis - 12 years qualified: project manager, financial services sector*).

They must manage effective working relationships within the organisation and with external stakeholders. In professional practice firms, external stakeholders include practice clients and the professional body and managing these relationships is very important,

Clients are looking for better and there's no such thing as a client lifer, if they've left one accountant they can do the same to you, so you kind of have to figure out quickly what they need, what kind of service they need. Whether it be just be light touch service, just make sure everything is filed, or whether they're the kind of client that need monthly little phone calls, a lot of clients like, even if you just pick up the phone and say look how's business going? How are we getting on this month? (*Jane – 11 years qualified: audit partner, micro firm*).

Ongoing dialogues with key stakeholders is critical outside of practice also, as evidenced by this participant quote,

we regularly talk, get our brokers and maybe our financial PR people to talk to investors and say, well how are we doing? Are you happy with the way we do investor relations? Are you happy with our approach? Do you feel they're being clear with you and honest with you? And the investors will give very specific and sometimes very, candid feedback, which is very helpful as well and can take you a little bit aback sometimes. But I mean, that's good, because if you've everybody telling you oh everything is brilliant, then you know something is wrong. (*Maura – 25 years qualified: finance director, construction sector*).

Their focus is to influence and compel a wide set of internal and external stakeholders to pursue particular courses of action, 'you have to have an ability to influence people...the influencer is an exciting place to be but it's also a really challenging one' (*Robert – 12 years qualified: senior risk officer, communications sector*).

The above descriptions highlight differing emphases of professional competence at key experiential stages and are summarised in Table 2 below:



**Table 2: Professional Competence at Key Experiential Stages**

|                             | <b>Novice</b>  | <b>Competent</b>   | <b>Proficient</b>  | <b>Expert</b>   |              |
|-----------------------------|--|--|--|---|--------------|
| <b>Personal competence</b>  | Attitude   | Motivation   | Drive  | Integrity   | Independence |
| <b>Knowledge competence</b> | Broad technical accounting knowledge and techniques                      | Technical accounting knowledge - applied<br><br>Technical non accounting knowledge - contextual<br><br>Knowledge of the business | Technical knowledge - contextual<br><br>Knowledge of wider business context  | Knowledge - staying abreast   |              |
| <b>Social competence</b>    | People skills - working in teams<br><br>Professional 'how to' competence | People skills - supervision and working in teams<br><br>Communication skills - informing   | People skills - building relationships - office politics<br><br>Communication skills - influencing internal stakeholders<br><br>Management and strategic focus - emphasis on task/objective, - structured contexts | People skills - managing wide set of stakeholder relationships<br><br>Communication skills - influencing all stakeholders<br><br>Strategic focus - change management, - unstructured contexts |              |

**4.3 Developing and Maintaining Professional Competence**

Finally, participants were asked to describe how they achieve(d) competence in their roles and careers. Participant descriptions concerning 'how' professional competence is developed highlight significant change vis-a-vis experiential stages. One participant articulates the extent of this change:

if you go back X years you know when you are fresh-faced and early-to-mid-twenties, you haven't a notion as to what that means; in fact, it doesn't cross your mind. Your idea of development is getting through the next set of exams or...it's very much focused on tomorrow or the next day...but now, you wouldn't think that would be truly developmental...my view of it has changed of it over time, definitely, and I think I have a much more rounded sense of what that means and to me it's a continuous process of actually growing yourself and exposing yourself to different scenarios or situations or challenges (*Denis - 12 years qualified: project manager, financial services sector*).

Participants' descriptions are now described in greater detail against the backdrop of Benner's (1994) highlighted career stages.

#### 4.3.1 Novice

Knowledge competence at novice stage is initiated within mandatory structured settings and is assessed by formal examinations with the associated professional body. These require novices to apply appropriate discipline-based technical knowledge and techniques to simulated contexts to get a 'right answer' (*Maura – 25 years qualified: finance director, construction sector*). Knowledge development is therefore akin to a product of 'basic building blocks' which can be amassed in great quantities and 'stored away for subsequent use' (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). Social competence development takes place largely within professional training firms, 'everything was done professionally and that was the biggest thing that I learnt over there' (*Alex – 11 years qualified: general manager, not-for-profit sector*). Novices typically work in teams and are exposed to a variety of personalities and approaches which provide a host of opportunities to learn through 'working with different people and talking to different people' at varying levels of seniority both inside the training firm and with external clients (*Alex – 11 years qualified: general manager, not-for-profit sector*). Such learning is largely informal and happens almost 'by osmosis' (*Mary – 28 years qualified: audit practice partner, medium-size firm*); trainees are often not fully aware of this developmental learning at the time and only realise the importance of this subsequently, 'you've got experience of dealing with senior managers ...you're not as phased as much as if you had come from a different background...it's useful and continues to be useful' (*Alex – 11 years qualified: general manager, not-for-profit sector*). Frequent formal appraisal and feedback are provided within the training firm in relation to key competences such as organisational skills, client skills, people skills, communication skills and leadership skills. These indicate if improvements are warranted, together with recommendations as to how such improvements might be effected, 'almost like a school report' (*Sofia – 11 years qualified: senior tax manager, Big 4 firm*). Overall, focus is on formal learning during this initial experiential stage.

#### 4.3.2 Competent

While practitioners are required to maintain mandatory CPD requirements, there is scope to create unique pathways. Practitioners continue to participate in a significant level of technical and other formal offerings, based around current work, anticipated future work and anticipated future career pathways as they navigate task and role changes and as they seek to build new skills sets at a level 'one step up from where you are today' (*Robert – 12 years qualified: senior risk officer, communications sector*). There is also awareness that 'all of that stuff eventually opens your mind' (*Mary – 28 years qualified: audit practice partner, medium-size firm*). Participants highlight the need to practice and further develop such learning by applying it to and 'doing' it in the workplace; this is critical for technical aspects but also in relation to areas such as communication and negotiation skills, 'until you actually try and apply things, you don't really know...can you bleeding [sic] well do X' (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). They assert that some competence components can be developed informally in the workplace, such as 'political correctness...when to say things, when to not say things...what is the right thing to say' (*Dawn – 16 years qualified: financial controller, hospitality sector*). Practitioners also learn by observing others and by inquiring about how they operate and the choices and decisions that they have made, 'asking those people 'what are you doing? where are you going next?'...moving on that, gaining experience in that area' (*Robert – 12 years qualified: senior risk officer, communications sector*). Overall, there is a shift from reliance on formal learning towards situated and experiential learning.

#### 4.3.3 Proficient

The impracticability of amassing further volumes of broad technical knowledge is acknowledged. Participation in formal technical and other offerings is therefore ‘focused’ rather than ‘broad brush’, where participants challenge interpretations and ‘delve further into subject matter’ (*Maura – 25 years qualified: finance director, construction sector, construction sector*), viewing course presenters as ‘setting themselves up as experts in particular areas...there to ask particular questions of, even if it’s not part of the course content’ (*Jane – 11 years qualified: audit partner, micro firm*). However, expectations of gains are realistic and participation is secondary to busy work schedules, ‘getting the right one is even more important...because you’re investing your time and energy at that level’ (*Robert – 12 years qualified: senior risk officer, communications sector*). Competence continues to develop in the workplace and increasingly practitioners consult with their professional networks, both within their organisations and further afield, regarding technical and wider matters, to understand how others may have dealt with issues they face, ‘if you’re short on a certain area, you call your network’ (*Paul – 31 years qualified: advisory services practice partner, micro firm*);

you talk to people and you kind of try and figure it out as you go along...really you want someone who’s done something...to say okay this is the dynamics, this is how you approach it...that would really be useful because you know you can go on all the courses you want to but if you’ve got someone, doesn’t have to be the same organisation, who’s been in a similar type of role, then that’s a lot of heartache saved (*Alex – 11 years qualified: general manager, not-for-profit sector*).

In addition, reflection can help to ensure that practitioners do not continue ‘making the same mistakes over and over again’ (*Denis - 12 years qualified: project manager, financial services sector*). It provides opportunities to (re)assess work roles and engagement and can also be beneficial in terms of career pathway decisions, ‘saying “what is it that I want? what am I good at? what do I like doing? what am I not so good at? what’s the overall picture of what it is I need to be able to do?”’ (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). Overall, as practitioners increase their professional proficiency, there is a shift towards reflective practice.

#### 4.3.4 Expert

Expert practitioners regard development as less structured, more holistic and something which accumulates ‘over time rather than in 3-hour offerings’ (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). General formal offerings are perceived of limited benefit and attendance is predominantly to fulfil mandatory requirements, as ‘the questions you want to ask are the ones you aren’t going to get answered at the course because it’s real proprietary information’ (*Joan – 19 years qualified: tax practice partner, Big 4 firm*). Instead, practitioners organise focused sessions to debate unprecedented and uncharted issues, which ‘tend to be very thought-provoking, and give rise to going off on a new tangent or trying something different and something new’ (*Maura – 25 years qualified: finance director, construction sector*). They try out new things, adopt novel strategies and alternative ways of operationalising their goals, ‘you just learn by trial and error and you get kicked in the teeth and they get kicked in the teeth and then you kind of learn’ (*Alex – 11 years qualified: general manager, not-for-profit sector*). Participants highlight the continuing importance of consulting with personnel in their organisations, their professional advisers and their professional networks and describe the need to reflect on guidance or opinion, ‘you’re trying to...analyse what their advice is versus how that thing might work out for you’ (*Maura – 25 years qualified: finance director, construction sector*). The culmination of their past experiences enables observation of themes and reflection, which in turn permit more intuitive responses to situations encountered and to trying out new

things in order to move forward, ‘you’ve got to have gone through it to be able to figure out the mistakes you’ve made and how you are going to correct those into the future’ (*Denis - 12 years qualified: project manager, financial services sector*). Overall, there is a shift towards experimental, holistic and intuitive practice as practitioners develop more expert practice.

The above descriptions highlight differing emphases of learning and development at key experiential stages and are summarised in Table 3 below:

**Table 3: Maintaining and Developing Professional Competence at Key Experiential Stages**

| <b>Experiential stage</b> |  |   |   |   |
|---------------------------|--|---|---|---|
|                           | <b>Novice</b>  | <b>Competent</b>  | <b>Proficient</b>   | <b>Expert</b>   |
| <b>Formal Learning</b>    | Structured formal knowledge competence development<br><br>Amass prescribed technical knowledge and skills, with a focus on the ‘right’ answer                    | Self-selection of subject matter within formal structured activities<br><br>Application to practical contexts   | Focused sessions with regard to application of technical and other subject matter   | Unstructured focused sessions concerning ‘unchartered matters’  |
| <b>Informal Learning</b>  | Professional approach - through socialisation, on the job almost by ‘osmosis’<br><br>Learning from others in the workplace<br><br>Frequent performance appraisal | Doing<br><br>Practising what is being learned and developed in formal offerings<br><br>Learning from others in the workplace<br><br>Experiential learning | Doing<br><br>Consultation with professional network regarding technical application and pertinent issues<br><br>Reflective practice | Intuitive, experimental learning<br><br>Consultation with wider professional network regarding a wide variety of issues<br><br>Reflective, experimental and holistic practice |

#### **4.4 Summary**

The essence of the professional competence phenomenon is described by participants as a series of developmental blocks along an experiential spectrum (Benner, 1994; Dall’Alba & Sandberg, 2006). Four distinct experiential stages are highlighted: novice, competent, proficient and expert (Table 1). Using a phenomenographic approach, the meaning attribute was used to examine what professional competence means to participants (the ‘what’ attribute) while the structural attribute was used to examine how participant practitioners actually maintain and develop such competence (the ‘how’ attribute) at each of these experiential

stages. These stages thereby enabled the study of key professional competence components comprising personal, knowledge and social competences (Table 2) and the development of these competences (Table 3). The resultant categories of description are logically related to each other, form hierarchies in relation to experiential stages and have both meaning and structure (Marton, 1994). They provide a framework to support an understanding of how participant accounting professionals' perceive, maintain and develop professional competence. Novices train in professional firms, are role takers and largely perceive competence in the context of technical knowledge and technique. They place reliance on formal structures and formal technical learning, and amass large volumes of structured technical accounting matter with the objective of achieving a predetermined 'right answer'. Their learning is conscious but unrelated to actual work contexts and is therefore largely 'context-free' (Benner, 1984, p.21). They effectively rely on 'knowing that' theories, concepts, rules and principles (Eraut, 1992; Hager, 2004; Jarvis, 1983; Velayutham & Perera, 1993). Novices also learn 'how to' be professional, largely from organisation members in close proximity, and albeit in a less conscious manner. This is the start of their participation in communities of practice but, as newcomers, their levels of participation are low (Lave & Wenger, 1991; Pyrko, Dörfler & Eden, 2017; Wenger, McDermott & Snyder 2002). Overall, they place little emphasis on actual role experiences and their behaviours in the workplace are limited (Benner, 1984).

Competent practitioners select a career pathway in either professional practice or outside of professional practice. They immerse themselves in their work and demonstrate increasing confidence in roles, developing a sense of 'mastery and an ability to cope' (Benner, 1984, p.27). They are mindful of the need to apply technical accounting and other knowledge to their work and also recognise that people skills and communication skills are increasingly important. They undertake a significant amount of formal technical and non-technical learning, largely applicable to their work but also learn and develop through workplace experiences. They begin to see their actions in relation to overall goals and objectives (Benner, 1984) This essentially is the stage whereby practitioners switch from reliance on 'knowing that' theories, concepts, rules and principles to the more applied 'knowing how' competence, which they largely develop in the workplace (Eraut, 1992, 2000, 2004). They increasingly learn through informal means and are more consciously engaged within their communities of practice (Lave & Wenger, 1991; Pyrko, Dörfler & Eden, 2017; Wenger, McDermott & Snyder 2002).

Proficient practitioners have responsible roles and manage internal teams and other stakeholders. They are concerned with strategic matters and focus on overall objectives and performance of their teams. Learning is focused and relevant to roles, with emphasis on non-technical knowledge and more advanced people skills and communication skills. Their practice is therefore based more on their work experiences rather than on taught knowledge or rules (Benner, 1984). While proficient practitioners continue to engage in formal learning, increased value and reliance is placed on informal learning in the workplace and on professional networks. Proficient practitioners are well established within these networks and communities of practice, which may be both inside their organisation and beyond (Lave & Wenger, 1991; Pyrko, Dörfler & Eden, 2017; Wenger, McDermott & Snyder 2002). Overall, practitioners approach their work in a more strategic manner than at previous stages and routinely engage in reflective practices, with reference to both their professional experiences and their careers (Jarvis, 1987, 1995, 2001; Schon 1983, 1987).

Expert practitioners lead functions and organisations. They place significant emphasis on managing relationships, both internally and externally vis-a-vis their organisations. They orchestrate solutions and navigate through unprecedented issues and contexts, where

information is rarely structured, significant ambiguities are present and an uncertain future lies ahead. Their vast experience enables them to zone in on key issues which are central to effecting change within their organisations (Benner, 1984). They pro-actively initiate relevant formal learning to aid their practice and place significant focus on wider business issues. However, expert practitioners fundamentally define and refine their practice in a more holistic manner within their roles, through reflective practices, and within their professional networks. Expert practitioners therefore largely rely on informal learning within situated practice and on engagement with communities of practice. Their participation is now akin to oldtimers and their mastery of skill and knowledge has enabled them to move towards ‘fuller’ participation within these communities (Lave and Wenger, 1991; Pyrko, Dörfler & Eden, 2017; Wenger, McDermott & Snyder 2002). Their learning is also autonomous and experimental as they formulate new theories in respect of the issues encountered, test those theories in practice, resulting in new knowledge (Kolb, 1984). They may not actually regard this as ‘learning’ as such innovative practice has become a routine function of their operation (Benner, 1984). Overall, there is therefore a shift towards intuitive, holistic, reflective and experimental learning. Significantly, competence development and learning never ends because as new levels of performance are achieved, they seek to attain even better or higher levels of competence (Mott, 2000).

The findings thereby report that as participant accounting practitioners progress from novice to expert, they traverse through a series of stages and focus on different competences and different developmental practices at each of these stages. While there is a distinct novice starting point, there is effectively no end point as experts continuously see new and better ways to practice and continually define and refine their practice. To make the overall progression from novice to expert, practitioners switch from reliance on ‘knowing that’ theories, concepts, rules and principles, which initially were the mainstay of their practice, to more applied ‘knowing how’ competence. The value of experiences is increasingly central to practice and there is growing autonomy with regard to *what* and *how* competences are developed. Practitioners initially focus almost exclusively on formal learning but progressively move towards various modes of informal learning. Such informal learning comprises experiential learning, reflective learning and engagement within communities of practice. Ultimately, at expert stage, learning is unstructured, less conscious, more holistic and intuitive. These overall shifts support Benner’s (1984) assertions in relation to the progression of both professional competence and developmental strategies.

## **5. Conclusions**

Prior research on post-qualification accounting education focused predominantly on CPD activities and engagement (IFAC, 2008; Paisey, Paisey & Tarbert, 2007; Rothwell & Herbert, 2007; Wessels, 2007) and on experiential stages within the profession (IFAC 2002; Bots et al 2009; De Lange et al., 2012; Lindsay 2013). However, these studies did not provide in-depth insights into how career experiences and perceptions of professional competence impact on the manner in which accounting practitioners maintain and develop professional competence. A phenomenographic approach was selected as an open approach as possible to examine these linked aspects of professional competence and CPD and to enable a contribution to literature in both of these domains while also adding a combined perspective. This study adds to the understanding of the work of accounting practitioners and of their perceptions and practices with regard to developing and maintaining professional competence in ever-changing environments, and at varying experiential stages. One of the contributions of this study

therefore is the contextualisation of participants' professional work, associated professional competence and professional development.

Participants' accounts and emergent categories of description offer a means to understand key components of experiential progression within the accounting profession. While participants' experiences vary somewhat with reference to contextual differences, their stories provide an understanding of how they perceive, maintain and develop professional competence. Findings indicate participants assess professional competence and engage with professional development on an individual basis and there is little guidance, beyond the input hours' requirement, to support them or reassure them that they are doing so in an appropriate manner. These findings challenge the current predominant input approach adopted by CAI which focuses on the measurement of hours, and the requirement for members to self-certify on this basis, rather than the consequent impact on performance. While it is not possible for the professional body to mandate for every possible context and outcome, findings suggest a renewed sense of the over-riding capabilities of practitioners at varying experiential stages should be addressed.

The study thereby corroborates prior recommendations (Hatherly, 1999; Lindsay 2016) that a new framework and sense of mission, rather than detailed outcomes, is needed to maintain and assist the development of a profession of well-balanced professionals with the right combination of technical expertise, sense of business, sense of public responsibility and creative thinking ability through a series of experiential stages. The study thereby provides key insights into a competency framework and a learning mapping which may be used within the accounting profession in relation to the development of further CPD guidance. The findings also address issues raised by IFAC (2017) concerning enhanced CPD guidance in respect of changing roles and responsibilities. The use of this study with reference to Benner's (1984) model therefore could provide a theoretical underpinning to enable the recognition of stages in the developmental process and support the design and subsequent assessment of an efficient and effective CPD system within the accounting profession.

Overall, the focus of participants' professional competence changes, from technical expertise to professional expertise, and different developmental approaches are necessary at different experiential stages. The study supports Benner's (1984) suggestions that progression encompasses a shift towards reliance on concrete experiences, a more holistic perspective and more involved performance. Competence development takes place through the integration of authentic, and situated learning in the context of actual practice (Wilson, 2000; Ottoson, 2000; Cervero, 2001). This suggests that practitioners who understand the fundamental nature of practice in context and can facilitate learning *from* practice, rather than *for* practice, should be involved in formal CPD provision (Benner, 1984; Knox, 2000; Wilson, 2000). This is particularly pertinent at more advanced experiential levels where it becomes increasingly important to facilitate problem-based learning and experiential learning. In addition, findings highlight that while formal offerings do contribute to development of professional competence, they do not provide assurance that all members may provide high quality professional service all the time; to do so involves more than developing and maintaining professional competence; it also involves applying knowledge with professional judgement and a commitment and capacity to continue to learn and develop. It is therefore critical that practitioners apply learning in the workplace to achieve effective competence, and the greater the opportunities in the workplace, the greater the possibilities for enhanced competence development as practitioners move towards fuller participation in their communities of practice communities (Lave and Wenger, 1991; Pyrko, Dörfler & Eden, 2017; Wenger, McDermott & Snyder 2002).

The study reports insights amongst participant members but does not provide an empirical generalisation within the overall population of CAI members or within the accounting profession as a whole. There is therefore scope for future research to determine acceptable activities at each experiential stage and to highlight acceptable methods of evaluating the evidence individual professionals present in relation to the development of professional competence. This research could be extended to the overall CAI population and to other professional accounting bodies, in Ireland and in other countries. The study could also be replicated in the context of other professions, such as the legal profession, and comparative studies could be examined to investigate whether similarities and/or differences exist with regard to practitioner perceptions and experiences vis-à-vis professional competence and experiential stage.

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## Appendix 1

### Profile of participants

| Participant <sup>(1)</sup> | PQE <sup>(2)</sup> | Org. Size <sup>(3)</sup> | Department         | Current Role                |
|----------------------------|--------------------|--------------------------|--------------------|-----------------------------|
| Laura                      | 5                  | Medium                   | Audit/Training     | Manager                     |
| Daniel                     | 6                  | Large                    | Public sector      | Corporate finance director  |
| Delia                      | 10                 | Big 4*                   | Technical          | Manager                     |
| Sofia                      | 11                 | Big 4                    | Tax                | Senior manager              |
| Jane                       | 11                 | Micro**                  | Audit              | Partner                     |
| Conor                      | 11                 | Small                    | IT                 | Finance director            |
| Alex                       | 11                 | Small                    | Not-for-profit     | General manager             |
| Gavin                      | 11                 | Large - MNC              | Manufacturing      | Systems manager             |
| Evan                       | 12                 | Large                    | Financial Services | Finance director            |
| Denis                      | 12                 | Large                    | Financial Services | Project manager             |
| Robert                     | 12                 | Large                    | Communications     | Senior risk officer         |
| Susan                      | 14                 | Large                    | Financial Services | Project manager             |
| Siobhan                    | 15                 | Large - MNC              | Pharmaceuticals    | Project manager (part-time) |
| Dawn                       | 16                 | Small                    | Hospitality        | Financial controller        |
| Jack                       | 17                 | Micro**                  | Tax                | Partner                     |
| Joan                       | 19                 | Big 4*                   | Tax                | Partner                     |
| Adrian                     | 20                 | Medium                   | Audit              | Partner                     |
| Maura                      | 25                 | Large                    | Construction       | Finance director            |
| Mary                       | 28                 | Medium                   | Audit              | Partner                     |
| Adam                       | 28                 | Micro                    | Advisory services  | Sole partner                |
| Paul                       | 31                 | Micro                    | Advisory services  | Sole partner                |
| Ethan                      | 31                 | Small                    | Professional body  | Financial investigator      |
| Colin                      | 45                 | Big 4                    | Audit              | Partner                     |

[1] To maintain anonymity, the real names of the participants are not used. The names assigned are only for the purposes of clarity of discussion. They are reflective of participant gender

[2] PQE = Post Qualification Experience

[3] Organisation size:

Micro: <10 employees

Small: 11-50 employees

Medium: 51-250 employees

Large: >250 employees

MNC = Multinational

\* Two representatives of this Big 4 firm were interviewed

\*\* Two representatives of this micro firm were interviewed