**More than 'CPD': lifelong learning
for professional accountants**

a full paper by Hilary Lindsay

*for the BAFA Accounting Education SIG
Annual Conference – 13-15 May 2013*

1

Why research lifelong learning?

- Accountancy bodies had to introduce continuing professional development (CPD) schemes for all their members from 2005
- Lifelong learning in title of standard and requirement to 'foster a commitment to lifelong learning' *(IFAC, 2004a, p.1)*
- ICAEW scheme is output-based
- Chance for higher profile for informal learning, c.f. the informal learning iceberg *(Livingstone, 2002)*
- Careers evolving: more fragmented, work for longer, leaking female pipeline
- What is lifelong learning and how can it help?

2

Findings from quantitative survey into learning at one point in time *(Lindsay, 2012)*

- Individual accountants responsible for their learning
- Formal and informal learning valued but would not describe informal as CPD
- Compliance under output-based scheme not seen as onerous
- Learning connected with career aspirations decreases with age
- Female members more interested in learning related to new skills and knowledge

3

Transitions deduced from quantitative survey

- Role
  - Junior to middle to senior manager and maybe to director/partner
  - Tendency to take on more generalist or non-accountancy responsibilities after initial phase of career
  - Move from larger to smaller organisations, especially by those aged 55 and over
- Sector
  - Early career move by many from public practice into industry and commerce or public sector
  - By mid-career some have moved into charity and not for profit sector
  - Some move back into public practice later in career
- Status
  - Moving from employment into self-employment later in career
  - Career breaks mainly in mid-career
  - Unemployment highest in late career

4

Research questions

The research questions used to explore learning across a career were:

1. How do accountants 'perceive and describe' their experiences of learning throughout their career?
   LaCourse cited in Moustakas, 1994, p.106

2. How do responses vary according to the role, sector, career stage and gender of an accountant?

5

Learning at one point in time

Conceptual framework, developed from Illeris, 2009, p.10 *(Lindsay, 2012)*

6

Literature around lifelong learning

- Complex and ambiguous *(Sutherland and Crowther, 2006)*
- Included in policy discourse *(Alheit, 2009)*; given nominal prominence *(Field, 2002)*
- Responsibility shifted to individual *(Alheit, 2009; Field, 2002)*
- Need to respond to rate and complexity of change *(Barnett, 2002)*
- Individual and context need to continually change *(Edwards, 1997; Alheit, 1994)*
- Disappearance of normal lifecourse scripts *(Alheit, 2002)*

7

Learning across a career

- Illeris's model about learning and competence
- Developed in response to changing landscape
- More *transitions* throughout careers
- Learning needs to embrace all three dimensions; had been mainly cognitive.
- Interactive → interpersonal, relating to *agency*
- Incentive → intrapersonal, relating to *identity*

8

Literature around transitions

- Idea of linear trajectory replaced by that of career transitions *(Hodkinson and Sparkes, 1997; Colley, 2007)*
- Continuous male time and broken female time; women feel they have been in transition all their lives *(Colley, 2007)*
- Lifecycle has morphed into lifecourse which avoids some with different life patterns being seen as deficient *(Colley, 2007)*

9

Literature around agency

- Ability to exert control and give direction to one's life: agency not a power but achieved through engagement *(Biesta and Tedder, 2007)*
- Chordal triad of agency *(Emirbayer and Mische, 1998, p.972)*
- Efficacy belief *(Bandura, 2001)*
- Agentic management of fortuity *(Bandura, 2001)*
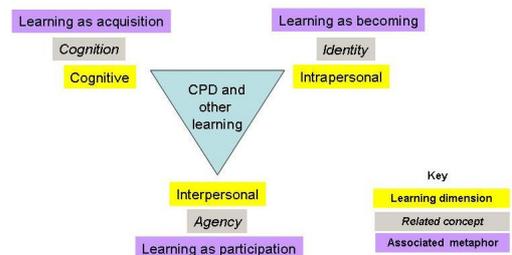- Being an agentic professional *(Billett, 2009)*

10

Literature around identity

- Identity described as 'learning as becoming' *(Wenger, 1998, p.5)*
- Nexus of multimembership *(Wenger, 1998)*
- If transition fails, process of unbecoming *(Ecclestone, 2009)*
- Life a process of transitions involving 'becoming' and 'unbecoming' *(Ecclestone et al., 2010)*

11

Learning across a career

Learning as acquisition — Cognition — Cognitive

Learning as becoming — Identity — Intrapersonal

CPD and other learning

Interpersonal — Agency — Learning as participation

Key
Learning dimension
Related concept
Associated metaphor

Conceptual framework, developed from Illeris, 2009, p.10

12

Research methodology

- 188 of 501 survey respondents had volunteered for face to face interview
- 13 semi-structured interviews carried out; 6 apparently traditional, 7 of specific interest
- Explored:
  - Learning associated with career *transitions*
  - *Agency* through learning associated with work-life balance, change, shaping careers, etc.
  - *Identity* through the relationship of learning with motivation and confidence

13

Six 'traditional' interviewees

Gender	Age	Sector	Role	Number of employees	Why of interest?
Male	35-44	Practice	Partner	11-250	Practice
Female	55+	Practice	Principal	None	Practice
Male	35-44	Industry & commerce	Director	11-250	Industry & commerce
Female	< 35	Industry & commerce	Senior manager	Over 250	Industry & commerce
Male	45-54	Charity & not for profit	Director	Over 250	Charity & not for profit
Female	45-54	Public sector	Middle manager	11-250	Public sector

14

Seven interviewees of specific interest

Gender	Age	Sector	Role	Number of employees	Why of interest?
Male	45-54	Practice	Partner	2-10	Recently started in practice
Female	35-44	Charity & not for profit	Senior manager	11-250	Studying for MBA
Male	45-54	Industry & commerce	Senior manager	Over 250	Working outside accountancy
Female	55+	Charity & not for profit	Director	11-250	Frustrated about career breaks
Male	55+	Unemployed			Unemployed
Female	45-54	Career break			Career break
Male	55+	Unemployed			Unemployed

15

Work-life balance

- An issue for all interviewees

- *'If you want to pick up your child from school something's got to give'* (Female, 45-54, career break)

- Male interviewees later in their careers wanted more work in their work-life balance

16

Change

The reality is for my children's generation…change will be an absolute part of their careers, they're going to have kind of portfolio careers, where they go from one thing to another, to another, to another. Perhaps changing direction, not just changing employer, and the people who've got that ability to adapt and change themselves, but also to contribute to the fact that a business environment is changing, a business employer is changing, are going to be the people who do well and succeed, and will be in demand.

Male, 45-54, charity and not for profit sector

17

Shaping their careers

- Three male interviewees had to reshape their careers when it became apparent they were not going to be offered partnerships
- Some had planned their careers at the start: others had not
- Some had shaped their lives and their careers had had to fit in

18

Looking to the future

I've thought about trying to fit work in, and how it could work in ten years' time, and thinking do I need to do something else? Do I need to leave the profession completely and do something else that is more manageable, because I see a lot of people struggling to go back into work, in any sense of having a career? A lot of my friends have gone back to work but literally to do that job without necessarily having any progression. Basically they've gone back to do a job.

Female, 35 and under, industry and commerce

19

Motivation

- Challenges at work are *'all fantastic learning opportunities and therefore something that enriches one's experience. And it's enjoyable…Learning's huge and if it weren't there I'd be miserable'.* *Male, 35-44, industry and commerce*
- In contrast, *'Your motivation is very tied to what you are doing in a particular week'* *Female, 35 and under, industry and commerce, working for US company*

20

Confidence

- All the female interviewees expressed some reservations about confidence, particularly early in a role; the male interviewees did not
- *'But if I have this slight doubt, and I'm not one hundred per cent sure of what I'm saying, or that somebody might correct me, or that somebody knows a lot more about it than me, I find it really difficult.'* *Female, 35-44, charity and not for profit sector*

21

Changes in role

- Those who were FDs found they needed to be a generalist – *'Anything that doesn't have a natural home elsewhere tends to come to the FD'*, *Male, 45-54, charity and not for profit*
- Personal skills were mainly learnt on the job
- Over half the interviewees had studied for other qualifications
- In smaller organisations, interviewees had had to be more self sufficient with their learning

22

Changes in sector

- Those who had moved out of public practice had found the emphasis more forward-looking with a need to solve immediate issues
- Learning was more on the job with no on-tap advice as there had been in practice
- They had had to learn how best to use their time now they were not trying to sell it to clients

23

Different career stages

- Even those with apparently traditional careers had periods of work and of unemployment
- Some were comfortable looking for work; some were not.
- If seeking opportunities it was about making your own luck and *'being out there, talking to people'* *Male, 55 and over, unemployed*
- Those who had worked for themselves realised the buck stopped with them

24

Gender

- The issue of confidence has been mentioned
- All six female interviewees had had career breaks, four had worked part-time and two had set up their own practices as they had felt it was the only viable option at the time
- Some of the male interviewees had made career decisions to improve work-life balance, but their careers had not been affected as much

25

Discussion

- All thirteen had had a range of transitions
- Some had been agentic professionals: some had not. Some had managed fortuity – for example taking a phone call in the bath made one a multimillionaire
- For some their careers seemed to have happened to them and they had ended up with a poor CV or a non-transferable skill
- There was both learning as 'becoming' and also examples of 'unbecoming' – some were not resilient

26

Combining the survey and the interviews

- Two findings were of particular interest
- Learning related to future career aspirations decreased with age - but all the older interviewees wanted to work for longer
- Female respondents were more interested in learning related to new skills and knowledge - and were lacking in confidence early in a role

27

Other research on confidence

- Institute of Leadership and Management (2011, p.2) research with 3,000 managers:

Female managers also have lower career confidence. Men are more confident across all age groups, with 70% men having high or quite high levels of self-confidence, compared to 50% of women. Half of women managers admit to feelings of self-doubt, but only 31% of men do.
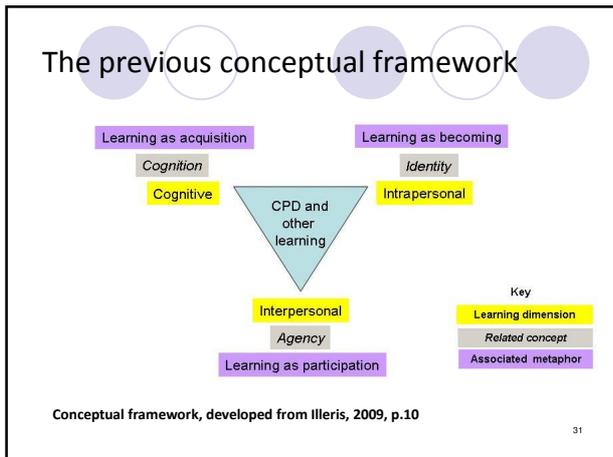
28

Other research on emotional intelligence

- Maddocks (2011, p.3, original emphasis) research with 12,417 employees over a ten year period. No difference overall between males and females on emotional intelligence. However:

*The findings suggest that men and women have fundamentally different attitudes in terms of their **Self-Regard** and **Regard for Others**. Men have a more critical mindset with higher Self Regard and lower Regard for Others (also known as 'I am okay/You are not okay'). Women have a more submissive mindset with lower Self regard and higher Regard for Others (I am not okay/You are okay).*

29

A new name for career-related learning

- 'Resilience' seemed promising – but I also wanted some forward momentum
- Using a thesaurus I identified 'adaptability'
- I then discovered research by UKCES *(Bimrose et al., 2011, p.5)* into career adaptability, which they defined as:

the conscious and continuous exploration of both the self and the environment, where the eventual aim is to achieve synergy between the individual, their identity and an occupational environment.

30

The previous conceptual framework

Learning as acquisition
Cognition
Cognitive

Learning as becoming
Identity
Intrapersonal

CPD and other learning

Interpersonal
Agency
Learning as participation

Key
Learning dimension
Related concept
Associated metaphor

Conceptual framework, developed from Illeris, 2009, p.10

31

The professional learning iceberg

cognitive

described as CPD
(e.g. attending courses)

not described as CPD
(e.g. learning at work)

learning relating to professional competence

learning relating to career adaptability

agency

identity

interpersonal

intrapersonal

32

What does career adaptability involve?

- *Engaging* with and exerting a degree of influence on situations (control)
- *Exploring* opportunities and possibilities (curiosity)
- *Experimenting* with new and different activities (commitment)
- Developing a *positive attitude* to the future (concern)
- *Belief in yourself* and in your ability to achieve (confidence)
  (developed from Savickas et al., 2009)

33

Elements of the professional learning iceberg

cognitive

developing and maintaining professional competence

CPD courses, technical updates, etc.

the informed professional

Learning on the job

Learning with/from others

Learning through reflection

the competent professional

career adaptability attributes

Exploring

Positive attitude

the complete professional

Engaging

Experimenting

Self-belief

interpersonal

intrapersonal

34

Conclusion

- The professional learning iceberg provides a new conceptualisation of CPD and lifelong learning in the accountancy profession
- It recognises that professional competence involves more than traditional 'CPD' activities
- And that lifelong learning involves more than professional competence
- Further research could identify whether this model could be of interest to other professions

35

And finally......

Thank you so much for listening

*If you have any ideas or suggestions,
or would like to contact me,
please mail me at hl@hilarylindsay.co.uk
or talk to me during the conference.*

36