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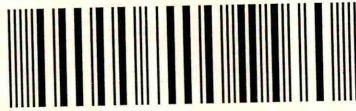
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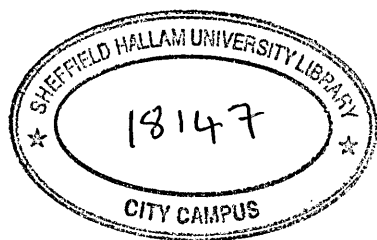
**Perceptions of learning and teaching accounting:
a phenomenographic study**

Ursula Lucas

A thesis submitted in partial fulfilment of the
requirements of Sheffield Hallam University for the
degree of Doctor of Philosophy

November 1998

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CONTENTS

List of Figures	7
Abstract of thesis	9
List of Abbreviations	10
Acknowledgements	11
Dedication	12
1 INTRODUCTION AND LITERATURE REVIEW	
1.1 Introduction	13
1.2 “Learning” within higher education and a role for phenomenography	17
1.3 An overview of phenomenographic research	23
1.4 The contribution of phenomenographic research to educational practice	25
1.5 A role for phenomenographic research in the discipline of accounting	30
1.6 Conclusion	36
2 THE PHENOMENOGRAPHIC RESEARCH METHOD	
2.1 Introduction	37
2.2 The development of phenomenography	38
2.3 Requirements for the study of the student’s lifeworld	45
2.3.1 Capturing the student’s lifeworld	45
2.3.2 What should be “bracketed”?	49
2.3.3 Empathy and the process of bracketing	57
2.4 Key presuppositions underpinning phenomenography	58
2.4.1 The nature of the phenomenon	59
2.4.2 The structure of categories of students’ conceptions	66
2.5 Conclusions	75

3	PRINCIPLES AND GUIDELINES FOR THE CONDUCT OF A PHENOMENOGRAPHIC RESEARCH STUDY	
3.1	Introduction	76
3.2	Criteria for the evaluation of the process and outcome of phenomenographic research	76
3.3	Guidance for the conduct of a phenomenographic research study	86
3.4	Conclusions	95
4	THE DESIGN AND CONDUCT OF A PHENOMENOGRAPHIC RESEARCH STUDY WITHIN THE DISCIPLINE OF ACCOUNTING	
4.1	Introduction	98
4.2	The objectives of the research study	99
4.3	The design and conduct of a phenomenographic research study within the discipline of accounting	103
4.3.1	Stage 1 - the selection of interview participants	103
4.3.2	Stage 2a - obtaining experiential accounts: interview planning	107
4.3.3	Stage 2b - obtaining experiential accounts: the conduct of the interview	111
4.3.4	Stage 3 - interview transcription and proof-reading	113
4.3.5	Stage 4 - initial review of the conduct of the interview	114
4.3.6	Stage 5 - a sensitising analysis	117
4.3.7	Stage 6 - the production of individual profiles	125
4.3.8	Stage 7 - analysing responses to the questions “Log” and “Lesley”	125
4.3.9	Stage 8 - the identification of themes	126
4.2.10	Bracketing during the analysis	131
4.2.11	The identification of categories of description	133
4.3	Conclusions	134

5	INDIVIDUAL WORLDS	
5.1	Introduction	136
5.2	The nature of individual profiles and their role within phenomenographic research	137
5.3	Lecturers: key foci in the teaching of accounting	139
5.4	Students: key foci in the learning of accounting	154
5.5	Conclusions	166
6	COMMON WORLDS	
6.1	Introduction	168
6.2	Students' preconceptions	169
6.2.1	Introduction	169
6.2.2	Lecturers: the teaching of accounting as an overcoming of preconceptions	170
6.2.3	Students: expressed preconceptions	173
6.2.4	Conclusions	177
6.3	Relevance	178
6.3.1	Introduction	178
6.3.2	A comparison of lecturers' and students' perceptions of relevance	179
6.3.3	Relevance avoided - the appeal of logic	187
6.3.4	Conclusions	189
6.4	Learning the technique	189
6.4.1	Introduction	189
6.4.2	The certainty of a technique to be taught	190
6.4.3	Accepting the certainty: a technique to be learnt	192
6.4.4	Conclusions	196
6.5	Conclusions on the common worlds	196

7	DISTINCTIVE WORLDS	
7.1	Introduction	198
7.2	Lecturers: a distinctive world	200
7.2.1	Beyond technique: objectives in teaching accounting	200
7.2.2	Beyond technique: personal commitment and consistency	205
7.2.3	Underpinning technique: doubt and uncertainty about achieving and assessing conceptual understanding	210
7.2.4	Accounting concepts: scarcity and avoidance	220
7.2.5	Conclusions on the distinctive world of lecturers	223
7.3	Students: a distinctive world	224
7.3.1	Accounting: a subject to be passed	224
7.3.2	Learning accounting: the retention of preconceptions	226
7.3.3	Conclusions on the distinctive world of students	227
7.4	Conclusions	228
8	CATEGORIES OF DESCRIPTION	
8.1	Introduction	229
8.2	Categories of description for this research study	230
8.2.1	The approach to learning	231
8.2.2	The outcome	241
8.3	The key concepts in accounting: a collective concept map	256
8.3.1	Introduction	256
8.3.2	The collective concept map	258
8.3.3	“Money”: a confusion of words for concepts	263
8.4	Conclusions	266
9	DISCUSSION OF FINDINGS AND CONCLUSIONS	
9.1	Introduction	268

9.2	Implications for phenomenographic research practice	268
9.2.1	Introduction	268
9.2.2	Bracketing and the development of empathetic understanding	270
9.2.3	Categories of description deferred: the role of the individual profiles and themes	272
9.3	Implications for pedagogic practice within the introductory accounting curriculum	276
9.3.1	An emphasis on accounting “learning the technique”	276
9.3.2	Shifting the emphasis: understanding concepts	281
9.3.3	A new emphasis: learning accounting as an appreciation of contexts	284
9.4	The contribution and limitations of this research study	292
9.5	Conclusions: accounting for the “world” and the “world of accounting”	294

APPENDICES

1	An illustrative list of phenomenographic research	i
2	A schedule of interviews	iii
3	Information provided to participants prior to interview	iv
4	Lecturers - interview questions and prompts	v
5	Lesley - balance sheet and profit and loss account	viii
6	Students - interview questions and prompts	x
7	Initial broad headings for the analysis of the lecturers’ interviews	xiii
8	Final broad headings for the analysis of the lecturers’ and students’ interviews	xiv

BIBLIOGRAPHY	xv
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List of Figures

Figure

1.1	A model of student learning	18
2.1	The relationship between the experience, the account, REU and RIU	58
2.2	The logical structure of categories	68
4.1	Stages in the design and conduct of a phenomenographic research study in accounting	104
4.2	Overview of the analysis of the Lecturer 1 transcript	118
4.3	Aspects of “the student” for Lecturer 4	122
4.4	An example of sub-headings under the heading of “teaching approach”	123
4.5	The analysis process adopted for Lecturers 5/10 and Students 3/10	124
4.6	Example of a mind map used in developing themes	130
4.7	Analysis procedures that counter presuppositions arising from the researcher’s personal knowledge and beliefs	133
6.1	Lecturers’ and students’ perceptions of relevance	178
6.2	Students’ initial responses about the course	193
7.1	The common and distinctive worlds of lecturers and students	199
7.2	Lecturers’ views of accounting	204
8.1	Categories of description for the learning of introductory accounting	232
8.2	The allocation of students to categories of description	233

List of Figures (contd.)

Figure

8.3	The main foci of students	231
8.4	Aspects of relevance for students	234
8.5	Lecturers' collective concept map	257
9.1	The common and distinctive worlds of lecturers and students	277
9.2	The emphasis on accounting as "learning the technique"	279

SHEFFIELD HALLAM UNIVERSITY

Abstract of Thesis

submitted by Ursula Lucas in partial fulfilment of the requirements of Sheffield Hallam University for the degree of Doctor of Philosophy entitled

Perceptions of learning and teaching accounting: a phenomenographic study

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This study is concerned with students' and lecturer's experiences of learning and teaching introductory accounting within higher education. It seeks to identify the key aspects of what constitutes "learning accounting" and "teaching accounting" for lecturers and students, their conceptions of accounting and the extent to which students and lecturers share experiences in common or differ in their experiences. The research method adopted is that of phenomenography which seeks to identify the qualitatively different ways in which various phenomena are experienced.

Since there has been relatively little critique of the practice of phenomenography, this study also seeks to critically review the application of the phenomenographic research method in practice. This review draws on experience within empirically-based phenomenological psychology to propose a revised phenomenographic research approach. This revised approach focuses on the need to bracket presuppositions about the phenomenon under investigation, to develop an empathetic understanding with the experiences of the participants and to report findings in a way which would most fully reveal the nature of that lived experience.

Through the application of this revised research approach key aspects of the individual, common and distinctive worlds of students and lecturers are identified. "Learning accounting" and "teaching accounting" are shown, primarily, to constitute the learning of a technique. Yet this emphasis on accounting as the learning of a technique is at variance with other teaching objectives perceived by lecturers to be equally, or more, important. Lecturers perceive the development of conceptual understanding to be of importance. However, they express diverse views about what "accounting" is, they are doubtful about the relationship between conceptual understanding and the learning of the technique and their explanations of accounting concepts often reveal a partial and, arguably incomplete, conceptual framework. In addition, the findings show that students' preconceptions and perceptions of relevance are central to their experience of learning accounting and they reinforce the experience of accounting as being about the learning of a technique. Lecturers' perceptions of those preconceptions and relevance reveal teaching responses based on misunderstandings of the students' experiences. An alternative way of viewing the introductory accounting curriculum is proposed which takes into account the ways in which students and lecturers experience the learning and teaching of accounting.

List of Abbreviations

BA	Bachelor of Arts
BAAF	BA Accounting and Finance
BABS	BA Business Studies
BAIBS	BA International Business Studies
BTEC	Business and Technology Education Council
GCSE	General Certificate of Secondary Education
GNVQ	General National Vocational Qualification
EPP	Empirical phenomenological psychology
HND	Higher National Diploma
REU	Researcher's empathetic understanding
RIU	Researcher's interpretative understanding
SPQ	Study Processes Questionnaire
UK	United Kingdom
US	United States of America

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CHAPTER 1

INTRODUCTION AND LITERATURE REVIEW

1.1 Introduction

This thesis is concerned with students' and lecturers' experiences of learning and teaching introductory accounting in higher education.

The question it seeks to address is that of how students and lecturers experience the learning and teaching of accounting. In particular it seeks to identify:

- a) the key aspects of what constitutes “learning accounting” and “teaching accounting” for students and lecturers;
- b) their conceptions of accounting; and
- c) the extent to which students and lecturers share experiences in common or differ in their experiences.

In addition, this thesis also seeks to critically evaluate phenomenography; the research method which aims to study the experience of students and lecturers.

Although a considerable amount of research has been conducted into students' experiences of learning both generally and within disciplinary contexts, no such research has been conducted within the discipline of accounting. Yet accounting lecturers frequently quote examination responses which indicate that students have not grasped some of the most basic concepts of accounting. Lecturers may anecdotally account for this in a variety of ways: the laziness of students, excessively large class sizes, poor entry qualifications and so on. Indeed, a substantial amount of research has been conducted into the factors that contribute to success in introductory accounting

examinations, yet little research has been carried out into the type and nature of conceptual understandings that students possess.

Previous research, particularly in the sciences, indicates that students possess what are deemed to be surprising misconceptions, even at the end of a degree course.

Consequently further research has focussed on two aspects of students' learning: what are the conceptions held by students and how might these be changed? This study is concerned with the former rather than the latter question. However, an issue arises in connection with the identification of conceptions which are deemed to be central to learning within a particular discipline. What are the key concepts that underpin learning with a discipline? Thus this study also seeks to identify what constitutes those key concepts through an examination of lecturers' experiences of teaching accounting.

The research method that has generally been adopted in order to ascertain students' conceptions or experience of phenomena is that of phenomenography.

Phenomenography seeks to ascertain the qualitatively different ways in which various phenomena are experienced. Whilst the substantive findings of phenomenographic research to date are of interest, they are not of specific relevance to the discipline of accounting. This is because they either relate to learning generally or to a specific disciplinary context. Of greater value is the body of methodological experience and reflection that has established itself since the mid-1970s when the first phenomenographic research took place.

However, this body of experience should not be drawn on uncritically. The last twenty years has seen a gradually more reasoned justification of this research method but there has been relatively little discussion of phenomenographic practice (as opposed to its substantive findings) or a substantial critique of the principles on which it is based. A consequent effect of this lack of discussion has been a departure of some phenomenographic research from the principles on which it is based. In addition, a critical evaluation of phenomenographic principles reveals that, even where the phenomenographic method is followed, it contains inherent contradictions.

This thesis makes two distinct contributions to the literature on students' learning and conceptual understanding. Firstly, it contains a description of aspects of what constitutes "learning accounting" and "teaching accounting" for students and lecturers. This reveals introductory accounting to be a more complex and problematic area than might have been envisaged. Consequently it proposes an alternative way of viewing the introductory accounting curriculum which would take into account the ways in which students and lecturers experience the learning and teaching of accounting. Secondly, it offers a critique of phenomenography. Through an evaluation of the phenomenographic approach it provides a more detailed insight into some of its problems and contradictions. It proposes criteria by which the findings of phenomenographic research might be justified. Based on those criteria, and drawing on research experience in related research methods, it provides guidelines for the conduct of phenomenographic research.

The rest of Chapter 1 contains a review of existing literature which is pertinent to the issues relating to students' learning within the introductory accounting course. It consists of five sections. The first (1.2) considers different views of learning within higher education and the role of phenomenography in researching a particular view of learning. From the phenomenographic point of view, learning is assumed to involve a change in a student's understanding of a phenomenon. However, such learning is seen as naturally occurring within a context. How a student acts within that context is assumed to be related to how he or she perceives it. Thus learning is related to perceptions of context. Phenomenography, as the empirical study of how individuals experience or perceive their learning or teaching and certain disciplinary related phenomena, provides a research approach for enquiry into learning.

Having established the role of phenomenography, Section 1.3 then reviews the type of phenomenographic research that has been carried out. An initial analysis of phenomenographic research projects indicates that phenomenographic research has been somewhat partial in its coverage. Early phenomenographic studies were essentially psychological, rather than experiential, in their focus. Further, many phenomenographic studies have replicated and confirmed findings from previous research rather than

documented new findings. In addition, most phenomenographic research within higher education has taken place within the sciences. This review indicates that there would appear to be more scope for the extension of phenomenographic research than might have been anticipated. It also raises the question of whether the disciplinary context of phenomenographic research has been sufficiently considered given that disciplines vary in their social and academic characteristics.

Section 1.4 considers the potential value of phenomenographic research to educational practice. Since phenomenographic research is closely related to a particular view of learning, one can link it with the notion of a phenomenographic pedagogy. The latter involves teaching for conceptual change. This approach to teaching requires, as its starting point, an understanding of the concepts possessed by students (and lecturers). The various ways in which such an understanding can contribute to pedagogy are discussed.

Section 1.5 concludes this chapter with a consideration of the potential for phenomenographic research in the discipline of accounting. Little research has been carried out into students' understandings of accounting or their approaches to learning. Whilst more research has been conducted into shareholders' understandings of financial statements, such research has tended to pre-define the terms in which shareholders might express their understandings. Yet there are indications that this is a fruitful area of intuitive and common-sense understandings to be explored. In addition, the introductory accounting curriculum is identified as an area of concern within accounting education. It has been alleged that an encounter with introductory accounting may be sufficient to deter non-accounting students from further study. Further, existing research within introductory accounting has tended to focus on factors that influence students' success in passing introductory accounting examinations. Whilst such research acknowledges the importance of the introductory accounting curriculum, it equates success with the passing of examinations and implicitly assumes that there is no variation in the effect of the teaching context on students' learning. Yet it is argued in Section 1.2 that context and students' perceptions of context may be of great importance in their learning.

1.2 “Learning” within higher education and a role for phenomenography

The focus of this study is on students’ learning in higher education. “Learning” can be defined in a variety of ways but this study is concerned with just one aspect of students’ learning, that of learning:

“as a transition between qualitatively different conceptions of some aspect of reality or of some phenomenon therein” (Marton, 1988a, p.192).¹

Moreover, this learning is assumed to take place within an integrated system. Over the years Biggs (1989) has adapted, and elaborated on, Dunkin and Biddle’s (1974) presage - process - product model from the context of classroom teaching to that of students’ learning (Figure 1.1). His view of learning as an integrated system emphasises the role and interaction of various components within the education system: the student, the teaching context, the task and the nature of the outcome.

Research into students’ learning may, at one extreme, consider the entirety of the system or, at the other, see aspects of students’ learning as relatively independent of their context. For example, cognitive research focuses on just one aspect of this system. It emphasises the mental processes and structures associated with the acquisition of knowledge and skills e.g. the capacity of working memory or information storage and retrieval skills. Learning, in this sense is seen a system of *information processing and recall*. An alternative view of learning sees it as a *behaviour* which may originate in a student’s psychodynamic history and reflect individual differences in how the world is perceived, how tasks are learned and how problems are solved. For example, learning styles research, as exemplified by Kolb’s (1975) Learning Styles Inventory, considers the stable individual personality traits that a student brings to the learning process. Both these views of learning see it as a behaviour which is essentially context-free, in that the learning styles and cognitive strategies operate relatively independently of changes in context.

¹ Higher education is also concerned with other aspects of learning apart from changes in conception, for example, skills in problem solving, writing and analysis.

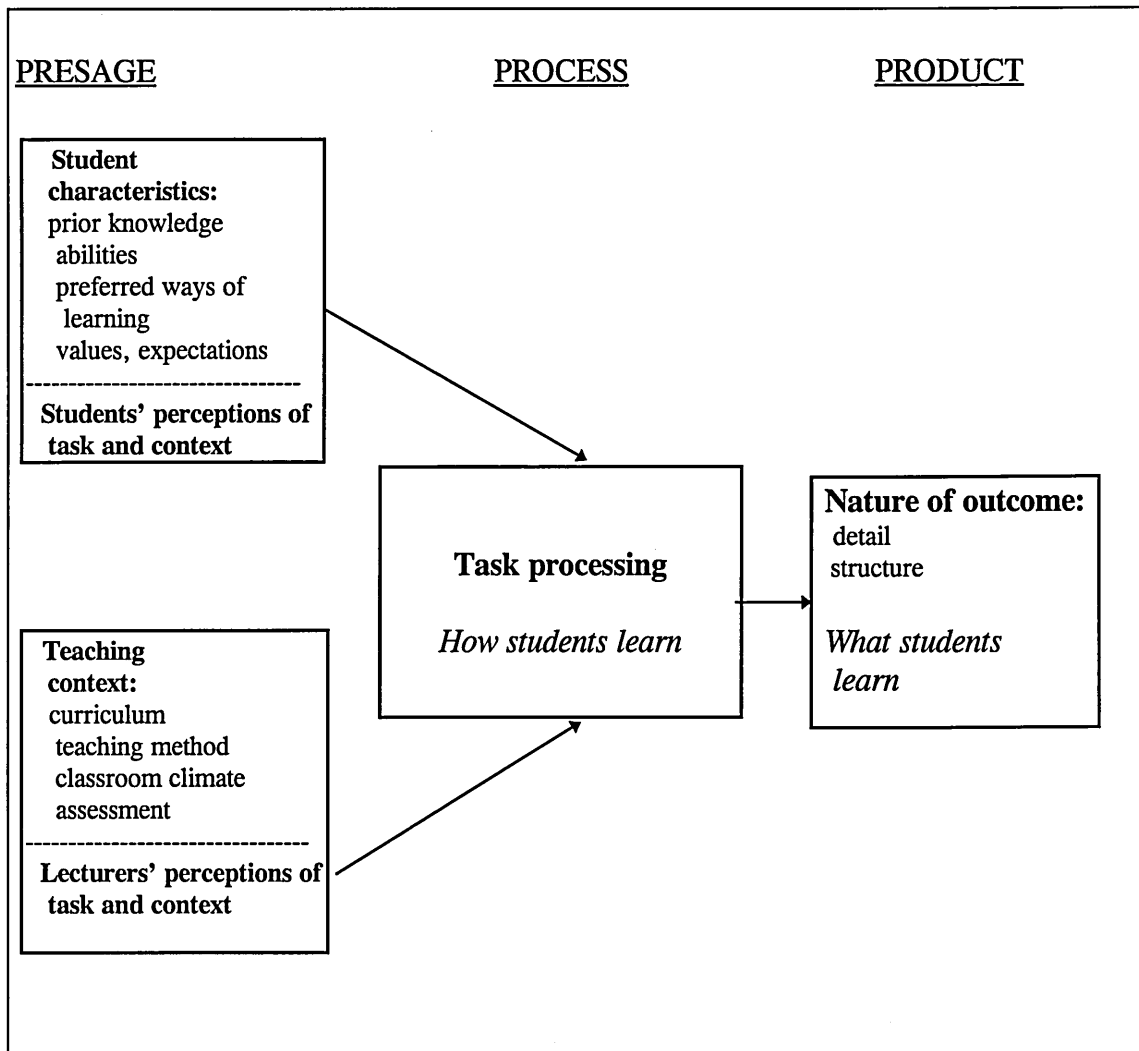


Figure 1.1 A model of student learning (adapted from Biggs 1989 p.8)

However, an alternative view of learning is that of social constructivism. Social constructivism, as a term, covers a wide range of particular theories. However, its essential aspect is that it sees learning as a process of construction of knowledge and skills which takes place in a *social context*. Whilst knowledge may develop internally, it also develops in a process of interaction with the social world. Thus rather than just concentrating on students' characteristics, one would also take into account the teaching context, the learning task and the students' and lecturers' perceptions of these.

This would appear to be a particularly appropriate view within higher education where the focus is on learning as understanding rather than learning as replication. Thus one might be less concerned with the ability of students to reproduce information or replicate formulae than the way in which they discern a certain phenomenon, such as a balance sheet, and can explain what it means and the theories that underlie its production. As Strike and Posner (1985) state:

“the task of learning is primarily one of relating what one has encountered (regardless of its source) to one’s current ideas. The student who learns something is the one who understands a new idea (which requires it to be located in a semantic syntactical network of concepts), is the one who judges its truth value (which requires relating the idea to appropriate standards of evidence), and is the one who can judge its consistency with other ideas (which may require alterations in the overall conceptual organization). To learn an idea in any other way is to acquire a piece of verbal behaviour which one emits to a stimulus, rather than to understand an idea which one can employ in an intellectually productive way.” (p.212)².

In this sense learning can then be related to how a phenomenon is experienced, conceptualized or perceived by a student and defined as a qualitative change in the understanding of a phenomenon (Johansson *et al.* 1985). Nonetheless, one should be quite clear about the type of conceptual understanding with which one is concerned. As Linder (1993) points out, conceptions can be seen from two perspectives: a mental-model perspective and an experientially-based perspective. Linder describes the former as depicting conceptions as tangible, inside-head constructs made up of structured propositional patterns of reasonings. Whereas the experientially-based perspective, made explicit by phenomenography, depicts conceptions as being characterizations which reflect person-world relationships, embodied in Brentano’s (1973) notion of intentionality³. Linder notes that the phenomenographic perspective does not preclude

² This view of learning relates to propositional knowledge, i.e. “knowing that” rather than the “knowing how” of practical knowledge (Eraut, 1994).

³ That consciousness is always consciousness of “something” and learning is always the learning of “something”.

internal representation; however, student conceptions are described “without any assumption of the exact nature - or even the existence of - an internal representation they hold” (Lybeck *et al.* 1988 p.100).

Change from the mental-model perspective involves change to the structure of the internal reasoning, through the addition of new information, changes in the organisation of existing knowledge or amending the structure, i.e. the change takes place within a student’s head. However, conceptual change from the phenomenographic perspective is achieved by changing one’s relationship with a context. As Linder states:

“Being able to perceive contexts differently means that one is able to differentiate between them. Changing one’s relationship with a specific context means that one has to change as a person” (1993 p.294).

The foregoing discussion provides a background against which phenomenography can be considered. For phenomenography takes a particular view of learning. Learning is seen as relational. “Knowledge” is not seen as something that can be empirically tested against an outer “reality”. Rather, it is seen as being constituted as a *relation* between the knower and the known. Not only that, the relation between the knower and the known takes place in a specific context. Marton and Svensson (1979) describe the position as follows:

“... learning always occurs naturally in a context. Adopting an experiential perspective means in this respect that instead of describing the context in our own (the researchers’) categories defined in advance we try to find the categories in terms of which the students interpret the context. The context of learning is thus not described independently of the learners but rather through their eyes. The description thus refers to the way in which the students related themselves to the situation.” (p.473).

As Säljö (1988) points out:

“The underlying rationale behind this type of research is that people act on their interpretation of the situations they find themselves in rather than on the objective, matter-of-fact characteristics of situations (if, indeed, such characteristics could be established” (p.36).

This view of learning led to the development of phenomenographic research in education. Marton (1994) describes phenomenography as:

"the empirical study of the limited number of qualitatively different ways in which various phenomena in, and aspects of, the world around us are experienced, conceptualized, understood, perceived and apprehended. These differing experiences, understandings, and so forth are characterized in terms of 'categories of description', logically related to each other, and forming hierarchies in relation to given criteria. Such an ordered set of categories of description is called the 'outcome space' of the phenomenon or concept in question." (p.4424).

Phenomenographic research views learning as relational in that:

“(1) the how and what of students' experience of learning are inseparable, and (2) students direct their attention at particular aspects of the learning context. It is experiential in that individual students, while directing their attention at different aspects of the context, experience that context in qualitatively different ways. It is content-related in that students have experiences of particular learning contexts, not of learning contexts in general. It is qualitative in that it looks at how something is perceived, apprehended, conceived or experienced.” (Prosser, 1993 p.25).

Thus for phenomenography the student's approach to learning is closely bound up with the task, its context and the nature of the outcome, referring to all aspects of Bigg's presage-process-product model. Such research does not rely on the development of “instruments” for ascertaining students' approaches but, rather, uses interview data or

analysis of open-ended written statements to establish students' experiences of the situation.

Thus the lifeworld of the student is the focus of enquiry. Husserl (1970) used the term "lifeworld" to describe the world as encountered and lived in everyday life. Spurling (1977) describes it as follows:

"The *Lebenswelt* or life-world is the setting of our common-sense, daily activities; it is the world of familiar objects, routine tasks and mundane concerns. In the natural attitude we live in the life-world, and yet, under the influence of scientific presuppositions, we apprehend it as 'objective' and external to us, existing independently of our actions and interests." (p.9).

Consequently, to enquire into students' learning involves accessing the experience of learning for particular students in a particular context. In the initial phenomenographic research (Marton and Säljö, 1976), students were asked to read an academic article and to describe what they had learned and how they had approached their reading task. Marton and Säljö then classified "what" they had learnt in terms of their conception of the topic. "How" they had learnt it in terms of the approach taken was classified into two approaches: "deep" where the intention was to focus on the meaning and main themes of the text and "surface" where the intention was to recall factual statements and discrete elements of the article. The deep approach was associated with an account of what the author was trying to say, with reference to details as examples, whereas the surface approach was associated with the recitation of details themselves. Thus the emphasis is on the learning approach and the learning outcome within a particular context.

Marton (1994) assumes that there is a limited number of qualitatively different ways in which a phenomenon may be experienced. Thus the results of phenomenographic research are categories of description which form the "outcome space" of the phenomenon in question. They are characterised in terms of:

- the variation in how a certain phenomena is experienced;
- the logical relations between the categories; and
- a hierarchy within the categories⁴.

Marton describes how this was applied in the text-reading example described above:

“On scrutinizing the transcripts of the students’ accounts of how they had understood and remembered the text as a whole, a limited number of distinctively different ways of understanding what the text was about could be identified. Furthermore, these different ways of understanding the text were seen to be in logical relationship to one another, of inclusion or exclusion for example. Each of the different understandings was described very carefully, to bring out its special characteristics in relation to the others, thus forming a set of what came to be called ‘categories of description’. By drawing on the logical relationships found between the different ways of understanding the text, a hierarchy was established between categories of description. Such a hierarchically ordered set of categories is called the ‘outcome space’” (Marton, 1994 p.4425).

1.3 An overview of phenomenographic research

A large amount of phenomenographic research has been carried out since that original project. Marton (1988a), identified three lines of phenomenographic research carried out by the Gothenburg University research group (of which he was the originator) in recent years:

- i) content-related studies of more *general* aspects of learning;
- ii) studies of learning (and teaching) in various *content domains*;
and
- iii) mapping conceptions of the world and the relating of categories

⁴ This assumption of a limited number of logically and hierarchically-related categories of description will be contested in Chapter 2.

of description to each other.⁵

The first two lines of research are based on what might be called “a phenomenographic view of learning” as discussed in Section 1.2. Within Marton’s lines of research, phenomenographic research projects can be further categorised according to their object of study.

Content-related studies of general aspects of learning⁶:

- a) students’ *approaches to learning*: via specific learning tasks such as problem-solving, essay-writing, diagnostic decisions
- b) students’ *approaches to learning*: via more generalised learning tasks such as attending lectures and tutorials
- c) students’ *conceptions* of learning

Studies of learning within content domains:

- a) students’ *conceptions* of particular disciplinary concepts, e.g. velocity, numbers, kinematics, solubility
- b) students’ *approaches to learning*: via domain based tasks

An illustrative list of phenomenographic research projects is provided in Appendix 1.

Uljens (1992) argues that the development of the phenomenographic approach can be characterised by dividing it into two stages: a pre-phenomenographic and a phenomenographic stage. The first stage consisted of the empirical studies of the 1970’s on topics related to learning. He refers to Marton (1974), Säljö (1975), Dahlgren (1975), Svensson (1976) and Wenestam (1978). He asserts that in these studies attention

⁵ This third line of research was later described by Marton (1994) as a pure phenomenographic knowledge interest that transcends the educational context. It seeks to characterise the “collective mind” which encompasses the different ways in which people are capable of making sense of the world.

⁶ Whilst all these studies inevitably asked students to refer to a disciplinary context, the outcomes were related to general aspects of learning, rather than to general aspects of learning within the discipline.

was not directed towards an investigation of conceptions or experiences as such. Rather, the “knowledge interest” was psychological and in how students psychologically approached tasks resulting in notions like “deep- and surface- approach” and “atomistic- and holistic approaches” . He suggests that the “pre-phenomenographic” phase ended with Säljö’s (1982) study which was a combination of the studies from the 1970s and the new phenomenographic approach. The latter concentrated not on what students really seem to *do* but on what they *conceive* themselves to be doing. The emphasis shifts to their conceptions and experience⁷. This change in approach is of significance and will be discussed further in Chapter 2.

Despite this emphasis on the experience of the individual, it should be stressed that the object of phenomenographic research is *not* the individual who experiences a phenomenon, nor the phenomenon itself. Rather it is the identification of the qualitatively different ways in which individuals perceive phenomena, i.e. the categories of description. These conceptions of reality are not regarded as residing within individuals. The individual is not the unit of analysis. Indeed it has been found that individuals may possess more than one conception of a particular phenomenon (Johansson *et al.* . 1985; Svensson and Hogfors, 1988; Dahlgren and Marton, 1978; Dahlgren, 1984). This should not be surprising since the research is contextual. Johansson (1981) demonstrated how students changed between an Aristotelian and a Newtonian conception depending on the context. It was found that it was more common to use an Aristotelian mode of thinking in the context of the movement of bicycles than in the movement of cars. Similarly, Dahlgren (1984) found that people tended to explain prices of commodities differently depending on the type of object that was mentioned in the question.

1.4 The contribution of phenomenographic research to educational practice

The value of phenomenographic research is very much bound up with the idea of a “phenomenographic pedagogy” (Bowden, 1990). Phenomenographic pedagogy:

⁷ Indeed, Johansson *et al.* (1985) make this point strongly in their review of the phenomenographic research approach.

“represents a unified way of understanding both teaching and learning in the classroom and the development processes that teachers engage in to improve their own effectiveness..... teacher development is itself a learning process that involves conceptual change; theories of student learning also apply to teacher development” (p.1).

In particular, a phenomenographic pedagogy involves teaching for conceptual change. Ramsden and Marton (1988) have made suggestions about what is involved in this type of teaching. The lecturer should:

- make learners’ conceptions explicit to them;
- focus on central issues that are problematic and challenge students to understand the structure of the subject or topic by making explicit links among these main issues;
- highlight internal inconsistencies and consequences of learners’ conceptions;
- present learners with new ways of seeing;
- aim to test students’ understandings of phenomena related to desired conceptions rather than their knowledge of the concepts themselves; and
- collect evidence about teaching in ways that allow improvements to be made.

Clearly, for such an approach to be adopted, information is needed not only about students’ conceptions, but about lecturers’ conceptions of teaching and the subject matter being taught. Bowden (1990) quotes Roth (1989) who reflects upon science learning:

“The teacher has to analyse the particular concept being developed, the students’ ways of thinking about that concept, how students learn, and the variety of ways (both disciplinary bound and otherwise) that the concept might be developed or

represented. Decisions need to be made from this web of factors and this requires a very flexible knowledge about science and science enquiry.” (p.23).

Further, Säljö (1988) asserts that the categories of description:

“can be seen as a metalanguage usable in the context of understanding the process of learning and in terms of which difficulties in understanding can be made explicit and reflected upon” (p.44).

Phenomenographic research can be of value both in dealing individually with students and in the design of the curriculum. Categories of description may challenge previously taken-for-granted assumptions about an individual's experiences of phenomena. They can be seen as a "mapping of the hidden world" (Marton, 1988b p.180). Ramsden *et al.* (1993) highlight the importance of the categories of description, observing that they:

“embrace both the student's personal understanding of a concept and the solution methods by which such an understanding is demonstrated. Taken together, these characteristics mean that phenomenographic categories can supply diagnostic assessment information concerning individual students' progress in an area of learning” (p.314).

At a more general level, an awareness of different conceptions may be a stimulator of discussion and may lead to a recognition of the contextual nature of conceptions. Prosser (1993) and Prosser and Trigwell (1997) show how confronting both students and lecturers with the variety of conceptions held, and assisting them in identifying for themselves their conceptions of subject matter, can be of value in teaching and learning. Here it is assumed that a focus on awareness of conceptual differences may contribute to conceptual change.⁸

⁸ Studies of conceptual change from a dualist perspective have concentrated on dissatisfaction or dissonance with an existing conception as a cause of change (Strike and Posner, 1985; 1992).

Categories of description are also of value at the macro level so far as curriculum design is concerned. Ramsden *et al.* (1993) point out that :

"insights into students' conceptions are one of the foundations of successful curriculum development, class teaching and valid assessment methods" (p.304).

They refer to the work of: Roth and Anderson (1988) who illustrate how teachers may use a knowledge of students' typical misconceptions in the classroom to help students develop their understanding in physics and biology, Neuman (1987) whose work on conceptions of numbers led to the development of more successful teaching approaches in mathematics and White (1988) whose changes to teaching materials based on an understanding of misconceptions of velocity led to remarkable gains for children taking part in the program. Similarly, the findings of Lybeck *et al.* (1988) on students' understandings of the mole concept highlighted conceptual confusions residing in textbooks.

However, it has to be acknowledged that, whereas curriculum changes have occurred as a result of better awareness of students' conceptions, changes to teaching context to take account of students' approaches to learning have been more problematic. Since the identification of deep and surface approaches to learning a substantial amount of work has been carried out on how the teaching context may be changed in order to encourage deep approaches. For example, in a medical context, Newble and Clark (1987) established that a problem-based curriculum, rather than one based on academic theories, was more likely to encourage students to adopt deep approaches. However, there have been mixed results from intervention programmes which attempt to change students' learning approaches (Biggs and Rihn, 1984; Ramsden *et al.*, 1986; Norton and Crowley, 1995), and work continues in this area.

It is appropriate at this point to emphasise what phenomenographic research cannot contribute. Phenomenography does not gather data which would allow it to attribute cause nor is it interested in why students may possess certain conceptions of a phenomena. Johansson *et al.* (1985) express this as follows:

“It would not add much to our understanding, at least not from a didactic point of view, if we learned that focusing on velocity was more common among boys, formal operational thinkers, or those coming from better socio-economic conditions. [] If we wanted to understand better why focusing on velocity is more difficult than focusing on movement, however, we could reflect along the following lines. *Movement* is of more global character than *velocity*. The latter is in actual fact an aspect of the former and has to be abstracted from it. Furthermore, *velocity* is a derived concept, which is defined as a quotient between two inhomogenous magnitudes: distance and time.” (p.249).

Despite this, some researchers have drawn, implicitly or explicitly, such conclusions. For example, some researchers have claimed that different - ‘increasingly accurate’ - conceptions show a developmental sequence. Van Rossum *et al.* (1985) vary in their care in this respect. At one stage they seem to be pointing to their work as evidence of a developmental sequence of thinking, but later they indicate that such a conclusion would lie outside the scope of phenomenographic findings and acknowledge that:

“This scheme can also be used as a point of departure for *theorizing* about a possible development in students’ conceptions of different aspects of learning and teaching and in their consequent learning activities”. (p.636. Emphasis added).

Ramsden *et al.* (1989) inadmissibly claim that there is a developmental sequence:

“While we maintain that the conceptions represent a developmental sequence in that each higher category is better than (and in a sense implies) the ones beneath it, we would not assert that the sequence represents a series of necessary stages in an individual student’s progress” (p.311).

It may well be that students themselves sometimes come up with statements of why they have arrived at their current conception of the material at hand. However, such statements must *not* be accepted as unproblematically indicating ‘causes’, but should be

viewed, rather, as part of the meaning of the matter under investigation within the experience of the student.

Säljö (1988) acknowledges the need to set aside the question of cause:

“In the phenomenographic approach, assumptions concerning the possible source of variations in conceptions held by people are postponed and considered as an issue for the theoretical framework utilized in a specific research project.”
(p.37).

Yet in contrast, Vermunt (1996), though announcing his work to be phenomenographic, concludes that:

“Mental models of learning and learning orientations influence the way students interpret, appraise and use instructional measures. The effect of external regulation devices, such as questions, assignments, learning objectives and the like, is *dependent* on the interpretations and appraisals students give to them
(p.45. Emphasis added).

Nonetheless, as acknowledged by Säljö (1988) and Van Rossum *et al.* (1985), an awareness of students’ conceptions may provide a starting point for further research on the cause of such conceptions and how they might be changed.

1.5 A role for phenomenographic research in the discipline of accounting

It has been argued in Section 1.4 that the findings of phenomenographic research may be of value in underpinning a phenomenographic pedagogy. Yet a review of publications reveals only one phenomenographic research study to have been carried out within accounting. Sharma (1997) conducted research into accounting students’ conceptions of learning. However, this study used Säljö’s (1979) five conceptions of learning to classify

students' responses⁹. Thus whilst the research took place in an accounting context, the findings were related to generalised conceptions of learning¹⁰.

A substantial amount of research has been conducted on shareholders' understandings of a set of accounts (Lee and Tweedie, 1975 a,b; Lee and Tweedie, 1976; Tweedie, 1977), of institutional investors' understandings (Lee and Tweedie, 1981) and of managerial understandings in the NHS (Purdy, 1993 a,b). Yet little research has been carried out on students' understandings. Sangster and McCombie (1993) studied students' interpretative and analytical awareness of a set of accounts. This implicitly drew on the students' conceptual understandings but did not explicitly study the precise nature of those understandings and the ways in which they varied.

However, an important issue lies, not in the findings of such research generally, but in how the research was conducted. What underlies the research process in the studies just referred to is the objective of ascertaining the way in which individuals understand certain financial matters by reference to a *predetermined* way of understanding. Thus shareholders' understandings are seen as "deficient" by reference to an established mode of understanding. Shareholders' views are gathered by asking closed questions that limit the nature and type of response that can be given. The analysis of the data then becomes a form of content analysis.

There would appear to be value in ascertaining more openly what understandings people have of accounting. Several researchers have commented on the type of understandings that people have. Lybeck *et al.* (1988) have seen students' differing conceptualisations as a function of a conflict between two different ways of thinking i.e. the common-sense and the scientific. Laurillard *et al.* (1991) refer to the student's intuitive understanding as:

⁹ Learning as: memorizing, acquiring knowledge, application of knowledge, making connections between parts of a subject and between subjects, interpreting and understanding reality.

¹⁰ Gow *et al.* (1994) investigated the approaches to learning of accountancy students using Bigg's Study Process Questionnaire (SPQ) (Biggs, 1987) and semi-structured interviews. They compared approaches to study to teaching context variables. This research was not phenomenographic; the interview transcripts were searched for "common constructs and student concerns" (p.121).

“the immediate sense a situation has for a student and the way he or she discerns, delimits and relates central phenomena in the situations in which they appear” (p.5).

They distinguish this from conceptual understanding, which refers to “the way in which concepts are discerned and delimited from and related to the relevant domains of knowledge” (p.5).

Indeed, Tweedie (1977) has referred to speculation about the intuitive understandings that people may have of, say, income and value measurement. He refers to Chambers (1966), MacNeal (1970) and Sterling (1970) who:

“have argued that people have natural perceptions of assets, liabilities and profits and are intuitively more inclined to think in terms of current values rather than historic costs and consequently consider the balance sheet as a statement of values” (p.2).

He also refers to Jaedicke and Sprouse (1965) and Thomas (1969) who have suggested that the allocation of costs over several periods is alien to laymen who probably use cash basis accounting in making calculations about their own private affairs. This latter point is supported by more recent research conducted by Jarvis *et al.* (1996).

Not only is there scope for a more open approach to ascertaining students’ (or shareholders’) conceptions of accounting, but there has been a fair amount of speculation amongst researchers that the view of learning outcome and approach to learning may differ from one discipline context to another (Entwistle, 1984; Ramsden, 1984; Meyer *et al.*, 1990). For example, a clear contrast appears between experience in the arts and sciences. Ramsden and Entwistle (1981) found that approaches in arts and sciences seem to mirror Pask’s (1976) constructs of operation (science) and comprehension (arts) learning. Watkin and Hattie (1981) found that “arts students were the most likely to show intrinsic interest in their course and to adopt a deep-level approach to their work. Scientific students tended to be relatively more motivated by vocational concerns and to

adopt surface-level reproductive study methods” (p.392). Thus, there is value in abandoning replicatory phenomenographic research and concentrating on the question of what constitutes key aspects of approaches to learning within a particular discipline.

Having discussed the potential value of phenomenographic research in education and disciplinary contexts, one can also consider what aspect of research into the discipline of accounting might be most immediately of interest. All aspects of the accounting curriculum might be of concern. However, there has been a particular interest in the introductory accounting curriculum within accounting education research both in the United Kingdom (UK) and internationally. The teaching of accounting within higher education takes place at a number of different educational levels and to varying student groups. Where students specialise in accounting they normally undertake a three or four year course and study various aspects of accounting and supporting subjects. The sequence in which they study different subjects and the specified course outcomes may vary substantially between institutions. Therefore the design of the specialist accounting curriculum will justifiably differ between universities.

Yet within the UK and the North American universities a substantial amount of accounting teaching is to non-accounting degree students (e.g. business studies, computing and engineering students). Such students generally study accounting for a half or whole year as part of their specialist studies. Therefore in designing the curriculum for such courses, one might assume that the essential elements of the discipline should be included, dependent upon the particular specialism of the students concerned.

Whilst such introductory accounting courses (or elementary accounting, as it is generally referred to in the United States of America (US)) are seen as important, they are also seen as problematic. In particular, the Accounting Education Change Commission (1992) expresses the importance of the first course in accounting as follows:

“The first course has even more significance for those considering a career in accounting and those open to the option of majoring in accounting. The course

shapes their perceptions of (1) the profession, (2) the aptitudes and skills needed for successful careers in accounting, and (3) the nature of career opportunities in accounting. These perceptions affect whether the supply of talent will be sufficient for the profession to thrive. For those who decide to major in accounting or other aspects of business, the course is an important building block for success in future academic work” (p.249).

Research within the US also indicates that the role of introductory accounting in the educational career of the non-major is of concern. Cohen and Hanno (1993) found that students’ initial experiences with accounting were a primary determinant of whether or not they selected it as a major. Students who did not choose accounting as a major indicated that they found the course content to be boring and the work to be too number-oriented. Non-accounting majors chose to stay away from accounting even though they recognized that the career opportunities were greater than in other business areas.

This is a matter of concern when, as Baldwin and Ingram (1991) argue, there has been little discussion of the objectives of introductory accounting other than to state that its object is to prepare students for intermediate accounting. Yet, typically within a US college, not more than 15-20% of the students taking introductory accounting will become accounting majors. This leads them to argue for a reconceptualisation of the introductory accounting courses as the “last accounting courses in the business major” (p.5). Thus they argue for introductory accounting to be seen as a:

“general education course, primarily for the business major perhaps, but also of value to a wide variety of students across the campus” (p,4).

In addition to a concern with the nature of the introductory accounting curriculum, there have been many studies, mainly in the US and UK, which have attempted to explain *differences in performance* in accounting examinations in institutions of higher education. Most of this research has related to:

- the effect of exposure to bookkeeping and accounting at high

- school (Baldwin and Howe, 1982; Bartlett *et al.* 1992; Bergin, 1983; Doran *et al.* 1991; Eskew and Faley, 1988; Mitchell, 1985; Peel *et al.* 1991; Schroeder, 1986);
- the effect of gender (Fraser *et al.* 1978; Hanks and Shivaswamy, 1985; Lipe, 1989; Mitchell, 1985; Mutchler *et al.* 1987); and
- the effect of mathematical ability (Keef, 1988; Mitchell, 1985).

on subsequent college performance in accounting examinations. Some studies have looked at the possible effect of contextual variables, for example, class size (Buehlmann and Techavichit, 1984) and instructor variables (Porcano, 1984) such as teachers' presentation and characteristics, students' accomplishments and demographics, work load (effort), grading system, and teacher relationships. Clarke and Schwartz (1989) looked at the effect of students' anxiety levels on examination performance.

Despite this emphasis on research into students' performance little research has been carried out into the type and nature of conceptual understandings that introductory accounting students possess and which will, presumably, affect examination performance. Some work on the effect of previous accounting study on student performance has used instruments to ascertain students' understandings of accounting both before and after instruction. These instruments are of interest from two points of view: the concepts that they seek to assess and the way in which conceptual understanding is ascertained. Bartlett *et al.* (1992) tested two types of understanding using technically-oriented accounting questions and those which tested for a more general financial understanding. They state that the questions used in the test were primarily definitional but that there were also some that did attempt to test for conceptual understanding. However, given the nature of the assessment (agree/disagree and multiple choice) it is difficult to identify those questions that did test for conceptual understanding. Moreover, they argued that the rationale for employing this type of questioning was to "provide 'objective' scores and thereby avoid the data-analysis problems associated with subjective assessments of open-ended questions" (p.11).

Thus, despite an identification of the introductory accounting curriculum as an area of concern, it can be seen that research has tended to concentrate on the presage aspects of the Biggs model (Section 1.2). It has looked for linkages between students' characteristics to outcomes in terms of examination success. However, this leaves important aspects to be addressed: student perceptions of teaching context, their approaches to learning and their understanding of accounting concepts.

1.6 Conclusion

The above discussion identifies research into students' learning within the introductory accounting curriculum as an area inviting further investigation. It would appear that phenomenography offers an appropriate research method for the investigation of students' and lecturers' perceptions of their learning and teaching context and their conceptions of accounting. However, although the volume of phenomenographic research has grown substantially over the last twenty years, a rationale for its approach has only slowly emerged.

Consequently, an important aspect of this thesis will be to address the adequacy with which phenomenographic research procedures are stipulated and followed. Such a critique is an essential underpinning for the design of a phenomenographic research study within introductory accounting. Thus this study will be of interest, not solely for its substantive findings, but in terms of providing an exemplar for the conduct of phenomenographic research.

Accordingly, Chapters 2 and 3 will provide a critical review of the phenomenographic research method and propose principles and guidelines for the conduct of phenomenographic research. Chapter 4 will describe the design of a phenomenographic research study within introductory accounting. Chapters 5 to 8 will provide an account of the substantive findings of the study. Finally, Chapter 9 will discuss the implications of the substantive findings and the conduct of the study for both the phenomenographic research method and the introductory accounting curriculum.

CHAPTER 2

THE PHENOMENOGRAPHIC RESEARCH METHOD

2.1 Introduction

Phenomenography is:

"the empirical study of the limited number of qualitatively different ways in which various phenomena in, and aspects of, the world around us are experienced, conceptualized, understood, perceived and apprehended. These differing experiences, understandings, and so forth are characterized in terms of 'categories of description', logically related to each other, and forming hierarchies in relation to given criteria. Such an ordered set of categories of description is called the 'outcome space' of the phenomenon concept in question." (Marton, 1994 p.4424)¹¹.

As discussed in Chapter 1, where learning is seen as a qualitative change in a person's conception of a certain phenomenon, then phenomenography offers a research method for ascertaining such conceptions with a view to providing information of value within a phenomenographic pedagogy. This chapter seeks to address the adequacy with which research procedures for revealing an individual's conceptions are stipulated and followed.

The questions that this chapter will address are:

- 1) What are the requirements for the study of a student's lifeworld¹²?

¹¹ Latterly, Marton has referred to phenomenography as ascertaining structures of awareness (Marton and Booth, 1997).

¹² Whilst this, and subsequent chapters, will refer to the "lifeworld of the student", the discussion is relevant to the study of the lifeworld of any individual. This research study will also focus on the lecturer's lifeworld.

2) To what extent are key phenomenographic assumptions regarding:

- the phenomenon that is experienced; and
- the limited number of qualitatively different ways that the phenomenon might be experienced

reasonable or do they pose an inherent problem for phenomenography which claims to study the student's lifeworld?

3) How might experience within empirical phenomenological psychology (EPP) be of relevance to phenomenographic research?

Section 2.2 contains a brief review of the development of phenomenography which suggests why such questions have not previously been addressed in a systematic way. Section 2.3 considers the requirement that a phenomenographic research study should enter into and empathise with the student's lifeworld. The requirements for the study of students' conceptions of the world are considered and, in particular, the central methodological principle of "bracketing" is discussed. Drawing on experience within EPP, this section identifies the types of presuppositions that should be bracketed and discusses the importance of empathy in supporting the process of bracketing. Section 2.4 addresses the two key presuppositions that underpin phenomenography. It will argue that unless these presuppositions are bracketed they may subvert entry into an individual's lifeworld. The implications of these two presuppositions for the phenomenographic research method are discussed.

2.2 The development of phenomenography

When one reviews the development of phenomenography it is apparent that an explicit consideration of the phenomenographic method only emerged slowly. As Marton (1988a) explains, the phenomenographic approach:

“did not develop from any of the schools of thought that provided the scattered attempts with epistemological foundations (such as phenomenology, hermeneutics, symbolic interactionism)” (p.192).

Rather, critiques of their work forced them:

“to reconstruct an explicit epistemological foundation that our research never had” (p.192).

This belated review of phenomenography’s epistemological foundations occurred through the production of a number of papers from 1981 onwards. These have contributed to the articulation of phenomenography as a coherent research approach (Marton, 1981; Marton, 1994; Säljö, 1988; Johansson *et al.* 1985; Prosser, 1993; Svensson and Theman, 1983). However, most of these papers concentrate on the broad aims of phenomenography and do not provide much detail about how it is carried out in practice. It is of interest that most research papers describe the *outcome* of phenomenographic research but provide relatively little detail about the research *process* itself. Yet, of course, the process by which the research is conducted is of key importance in terms of determining whether the outcomes are ontologically and epistemologically valid.

The nature of the phenomenographic research process can be reviewed by taking aspects of Marton's (1994) and Säljö's (1988) descriptions of that process. In particular, further information about the processes involved in analysis is available in Svensson and Theman (1983). However, on reading reports of phenomenographic research it rapidly becomes clear, not only that there is relatively little detail about the nature of the research method but also that there are indications that there may be distinct variations in method. Certainly, it is readily apparent, given the findings and conclusions of some researchers, that there is a range of understandings about what constitutes phenomenography. As Bowden (1994) points out:

“Both a study of articles and reports published about phenomenographic research and less formal communications at conferences and educational meetings make it clear that there are considerable variations in the methods used by different phenomenographic researchers and even by the same researcher in several investigations” (p.vii).

Thus the Warburton Symposium, held during 1991¹³, focussed on variations in phenomenographic research. Whilst the proceedings of the Warburton Symposium reveal interesting and perplexing findings it is of interest that these proceedings are scarcely cited in the literature. Consequently much current phenomenographic research does not take account of the methodological issues raised. Similarly, there have been further methodological discussions within the annals of *Nordisk Pedagogik*. However, this journal is not included in the Contents Pages in Education nor is it available from the British Library. Again, there are few citations of its papers and it appears likely that many researchers who undertake phenomenographic projects are unaware of these discussions.

Even by 1997, when an issue of the journal Higher Education Research & Development was dedicated to phenomenography, Entwistle (1997) refers to the problems and challenges of phenomenography and states:

“Some qualitative research, claiming to be phenomenographic, has been conducted without the necessary rigour, either in design or analysis. One of the reasons for that, however, may be the lack of precise descriptions of what is necessarily involved in phenomenography. The practical details of the research procedures used in identifying categories were not explained sufficiently fully in the early publications to allow other researchers to ensure the quality of their own methods. And still the path from interviews through inference to categories can be difficult to follow, leaving the findings unconvincing. It is thus quite a challenge for researchers coming fresh to the

¹³ Although the papers were not published until 1994 (Bowden and Walsh, 1994).

field to see, and utilise effectively, the crucial strengths of the approach”
(p.128).

It is striking that, until recently, such variations in phenomenographic research appear to be treated either as problems of technique or as lying within an acceptable pattern of variability. The nature of phenomenographic research itself tended not to be questioned. However, as this chapter will consider, it may be that problems of technique either arise from inherent contradictions in the nature of phenomenographic method and what it is trying to achieve or from a lack of appreciation of what method is required in order to achieve phenomenographic objectives. Whilst there is now a growing discussion of the theoretical underpinnings of phenomenography, it will be argued in this chapter that there are further insights that can be made.

There have been two major critiques of the nature of phenomenography by Säljö (1994; 1997) and Fleming (1986). These have both questioned its epistemological and ontological foundations. Säljö questions the status of interview data. He queries whether the interview data generated can be assumed to refer to “ways of experiencing”, which is the core object of phenomenography. Rather he asserts:

“that [interview] data must be understood as indicative of accounting practices - ways of talking and reasoning - that interviewees, for one reason or another, find appropriate when being asked questions. Very little, if anything, is gained in analytical terms by an initial commitment to a position in which the researcher connects utterances to experiences rather than to discourse, since the latter is what is in fact analyzed.” (Säljö, 1997 p.173).

In particular, Säljö argues that discursive practices must be seen as preceding experience and that experiential accounts given by individuals are grounded in discursive patterns. It is disappointing that he does not refer to Fleming’s concerns since they are related to his own. Fleming (1986) too, emphasises that:

“a) verbal accounts are given in a social setting, this setting being constituted by the accounting. b) As Shotter (1993) has put it ‘the purpose of accounts is not primarily to represent the world but to co-ordinate social action (1993 p.176). c) Social actions are first and foremost moral actions.’ (p.549).

Thus both Säljö and Fleming see interview data “as attempts at communicating in situated practices rather than as ways of experiencing” (Säljö, 1997 p.188). Yet, such criticisms of phenomenography hardly seem fair. Säljö validly points out that there is sometimes a difference between Marton’s programmatic statement about what phenomenography is or should be and how phenomenographers actually do research. However, this gap does not necessarily negate the aims of phenomenography. Fleming and Säljö adopt a fundamentally different position ontologically and epistemologically from Marton. As Marton (1995) states:

“I will allow that much, but far from all, of our experience presupposes language, culture, discursive context and, above all, others; but language, culture, discursive contexts and in fact: others as well, presuppose human experience. There could be no language without there being someone who produces it and for whom it is meaningful. In the same way there could be no culture, no discursive context and no others without someone experiencing it as culture, discursive context and as others. Experience and culture are dialectically intertwined. To claim that one has primacy over the other is almost certainly wrong” (p.171).

Thus the history of phenomenographic research has been one of a developing rationale for phenomenography but also of a growing concern about variations in research method. However, there has been a reluctance to connect the latter with problems with the former. It will be argued below that by examining more closely the relationship of phenomenography to phenomenology it will become apparent that one can identify a more reasoned approach to the phenomenographic research method.

Marton (1986 p.39f; 1988 p.192f; Marton and Booth 1997 p.116f) has on several occasions sought to clarify the theory underlying phenomenography, in particular by comparing it with phenomenology. He compares it with Husserlian phenomenology¹⁴. Phenomenography shares with phenomenology the basic tenet that all knowledge is rooted in our immediate experience of the world and the phenomenographic relational point of view can be seen as an aspect of the principle of intentionality (Brentano, 1973)¹⁵. But he points out the differences as follows:

- 1) phenomenology is a philosophical first-person enterprise rather than an empirical research project;
- 2) phenomenology focuses on the essence of experience and on commonality whilst phenomenography attempts to characterise variation¹⁶;
- 3) Husserl emphasised the distinction between immediate experience (pre-reflective experience) and conceptual thought. Phenomenography does not make this distinction¹⁷; and
- 4) phenomenology and phenomenography differ as to purpose. Thus the former aims to capture the full richness of experience which contrasts with the latter's contentment with what Marton terms the "sparseness" of the categories of description which are aimed not at answering the question "how does the person experience her world" but at a more focussed questions of "What are

¹⁴ Husserlian phenomenology is transcendental and concerned with the investigation of essences. This can be contrasted with the existential phenomenology of Heidegger, Merleau-Ponty and Sartre which is concerned with the investigation of human existence.

¹⁵ That consciousness always refers to something beyond consciousness itself. Thus we do not merely learn but we learn something, we do not merely think but we think about something.

¹⁶ Marton points out that Ihde's (1977) view, that the very structure of the variation itself is the essence of experience, is closer to phenomenographic thinking.

¹⁷ So that in phenomenography preconceived notions have to be "bracketed" or held in check.

the critical aspects of ways of experiencing the world that make people able to handle it in more or less efficient ways?" (Marton and Booth, 1997 p.117).

It is interesting that Marton does not address the differences between phenomenography and another type of phenomenology, EPP. The latter aims to:

"describe the *meaning-structure* of a psychological phenomenon. Its method yields descriptive results which disclose the intentional relationship between the subject and the object of the experience" (Karlsson, 1993 p.78).

Marton (1986) certainly acknowledges the work of Giorgi and his colleagues at Duquesne University and states that:

"their attempt to base psychological research on a phenomenological epistemology comes closest to (but does not duplicate) the phenomenographic research approach" (Marton, 1986 p.41).

But it is left to Giorgi (1986) to differentiate between phenomenography and EPP. He points out that phenomenography is more concerned with conceptions than experience. Certainly, some phenomenographic research is concerned solely with conceptions. However, a review of the illustrative list of phenomenographic research in Appendix 1 shows that it is also concerned with the experience of the student. Further, it will be argued in Section 2.3 that phenomenographic research on conceptions should be grounded in a better appreciation of the student's experience. Thus the following observation by Giorgi is of interest: he states that where such a shift from conceptions to experience takes place:

"One may find that the demands of the research may require procedural modifications that may, in fact, bring the two viewpoints closer together." (Giorgi, 1986 p.4).

Karlsson (1993), in describing the EPP approach, distinguishes between EPP and phenomenography, not in terms of what is the *focus* of concern i.e. experience but in terms of the *outcome*. He distinguishes between descriptions of outcome:

“One distinction can be made between a phenomenal descriptive level¹⁸ and a phenomenological descriptive level. The phenomenal level is a straightforward account of a subject’s experience of a phenomenon, whereas a phenomenological level traces out the structure, or the essential constituents, entailed in the experience, i.e. the logos of the phenomenon” (Karlsson, 1993 p.14).

Phenomenography is not concerned with the essential constituents of a phenomenon but with variations in conceptions of a phenomenon. Nonetheless, it will be argued in the remainder of this chapter that phenomenography should draw more explicitly on the methodological approach adopted by EPP and thereby address issues raised by the methodological variations found in phenomenographic research.

2.3 Requirements for the study of a student’s lifeworld

2.3.1 Capturing the student’s lifeworld

A critical question posed of phenomenographic research must be the extent to which it captures the lifeworld of an individual. Phenomenography aims at the construction of a typology of the different kinds of conceptions held by students themselves, albeit interpreted by researchers in such a way as to provide what may possibly be a clearer and more articulate account of students’ conceptions than students would generate themselves unaided. A fundamental requirement is that phenomenography be sensitive to the individuality of conceptions of the world and it must be grounded in the lived experience of the students. Without this there is the danger that the typology

¹⁸ For which he cites phenomenography as an example.

will be arbitrary. Yet research procedures for revealing student experience are not clearly stipulated within the literature of phenomenography.

Marton certainly demonstrates an awareness of the issue. In defending the interview as a preferred research technique, for instance, Marton (1994) stresses that:

“This type of interview should not have too many questions made up in advance, nor should there be too many details determined in advance. Most questions follow from what the subject says. The point is to establish the phenomenon as experienced and to explore its different aspects jointly and as fully as possible.” (p.4427).

In an earlier paper, he states that:

“We use questions that are as open-ended as possible in order to let the subjects choose the dimensions of the question they want to answer. The dimensions they choose are an important source of data because they reveal an aspect of the *individual's relevance structure*. Furthermore, though we have a set of questions at the start of the interview, different interviews may follow somewhat different courses.” (Marton, 1986 p.42. Emphasis added).

But despite such statements of an intention to evoke the students' own conceptions, phenomenographers have not explicated what such an intention really entails. Yet, by referring to the practice of EPP, there is a wealth of guidance which would apply to any researcher wanting to describe lived experience whether he or she acknowledges a basis in phenomenological thought or not.

The central methodological principle which is of relevance is that of bracketing, or the setting aside prior assumptions by the researcher about the nature of the thing being studied. This bracketing is absolutely necessary in phenomenographic research if the aim of describing conceptions of the surrounding world which are held by students is to be met. It involves an intention to set aside theories, research

presuppositions, pre-determined interpretations and so on in order to reveal engaged, lived experience (Merleau-Ponty, 1962)¹⁹.

Of course it may be argued that a researcher will not find it possible to set aside all presuppositions since all understanding might be seen as theoretically biased. However, Karlsson (1993) distinguishes between the pre-understanding that a researcher will always bring to the interpretation of data and the explicit use of theory to guide interpretation. Karlsson points out that the researcher:

“in his/her interpretation of the data inevitably makes use of a cultural, historical horizon. But to live in a culture and partake of its common pre-understanding is not the same thing as to assert constructed theories which are to be verified.” (Karlsson, 1993 p.16).

This pre-understanding not only inevitably guides the analysis of the data but is a requirement for its analysis.

“The researcher already has a lived understanding of the phenomenon in question. This pre-theoretical, lived understanding is a pre-requisite for being able to commence the specific investigation with its specific interests and aims.” (Karlsson, 1993 p.84).

Thus there will always be a “delicate tension” (Karlsson, 1993) between the researcher’s pre-understanding and the attempt to be as open and pre-suppositionless as possible with regard to data.

What specific presuppositions must be bracketed, then, in the empirical work of phenomenographers? A close reading of the publications of leading phenomenographers indicates, as has been seen, that they are aware of the issue, but they do not develop clear stipulations about what is involved in bracketing within

¹⁹ The discussion that follows in this section, and in Section 2.4, is dealt with in more detail in Ashworth and Lucas (1998).

phenomenography. Säljö (1988), for instance - though not mentioning bracketing as such - mentions aspects of technique which bear on the issue, suggesting questions that should guide data analysis: “How does the respondent construe the phenomenon?” “What concepts does he or she use to explain it?” “What types of similarities with other phenomena are introduced?” etc.

Marton (1994) does mention the notion, stating that:

“It is the researcher who is supposed to bracket preconceived ideas. Instead of judging to what extent the responses reflect an understanding of the phenomenon in question *which is similar to their own*, he or she is supposed to focus on similarities and differences between the ways in which the phenomenon appears to the participants” (p.4428. Emphasis added).

He says no more about what is involved in bracketing.

In reports of phenomenographic research the notion of bracketing is occasionally briefly touched on. Prosser (1994) tells us that, “The first analyst read through all the transcripts several times for each task, one at a time, attempting to ‘bracket’ any prior conceptions of what may be found.” (p.191). However, there is no further reference to bracketing or what was bracketed. Similarly, van Rossum *et al.* (1985): “We read with open minds for the uniqueness of the answer of each respondent...” (p.621). But they do not elaborate on what was bracketed.

Clearly there is scope for clarification here. The point which must always be borne in mind is that the researcher must suspend presuppositions *in order to enter the lifeworld* (and must continue to bracket in order to remain there).

But it is once 'within' the lifeworld that the work of laying open the phenomenon of interest has to be undertaken.

Sandberg (1997) points out that one way to maintain interpretative awareness within phenomenography would be to enter into the phenomenological reduction. This involves:

“as Ihde (1977) argued ‘to circumvent certain kinds of predefinition’ (p.31). The researcher withholds theories and prejudices when he/she interprets the individuals’ conceptions being investigated. [] That is, the researcher should strive to hold back his/her known theories and prejudices in order to be fully and freshly present to the individual’s conceptions under investigation” (p.209).

2.3.2 What should be “bracketed”?

Despite an acknowledgement of the need to bracket, Marton, Sandberg and other phenomenographic researchers do not indicate what type of presuppositions should be bracketed. Again, reference can be made to the experience of EPP. Ashworth (1996) surveyed recent volumes of the *Journal of Phenomenological Psychology* to ascertain the nature of what was bracketed in empirical studies. The following were bracketed:

- scientific theories or earlier research findings;
- other “evidence” from apparently authoritative sources;²⁰
- the investigator’s personal knowledge and belief;
- the prior construction of hypotheses or interpretive categories;
- assumptions which would dictate specific research methods;
- the tendency to order experience on external grounds;
- questions of “cause”; and

²⁰ The phenomenographic literature is not generally directed at areas in which this arises as an issue as distinct from the research tradition and personal assumptions. But Tamm (1996) provides an instance of explicitly phenomenographic research which focuses on ‘authoritative sources’ in researching school student concepts of God - which is not in itself problematised.

- questions of the relation of experience to “objectivity”.

The presuppositions that are bracketed are those that would tend to assert an objective reality, the ‘first order’, rather than focus on ‘second order’ reality of the student’s lifeworld. Implicit in these empirical studies is the idea that bracketing is primarily undertaken in order to reveal the personal reality of the individual. The presuppositions which are bracketed would tend to assert an objective reality (the ‘first order’) rather than focus on ‘second order’ reality of the student’s lifeworld.

It is asserted that bracketing should be taken much more seriously by phenomenographers. Phenomenographic research varies in its approach but examples can be given of failures to bracket under most of the above headings. These will now be discussed.

Bracketing scientific theories or earlier research findings

Uljens (1992) has drawn attention to the fact that one influential line of phenomenographic research - that which identified ‘deep’ and ‘surface’ approaches to learning - by no means practices the bracketing of prior theories or findings. Several studies into student conceptions of approaches to learning (Entwistle and Ramsden, 1983; Laurillard, 1979; Prosser, 1994) have explicitly used Marton's (1988a) pre-determined deep and surface approaches to learning categories. Such work is only partially phenomenographic, since the analysis is no longer a process of discovery, but a means of searching for predetermined categories. Prosser and Millar (1989) seem to have used the categories discovered in Swedish students by Johansson *et al.* (1985) to see if they were also found in Australian students. Thus it is appropriate, in categorising phenomenographic studies, to distinguish between those that replicate previous phenomenographic research and those that do not.

Further, the approach of Crawford *et al.* (1994) explicitly refers to their prior awareness of recent theories of learning in the field of mathematics:

“The first stage in this analysis was to identify a set of categories of description to the open ended questions. The categories are conceived of as a relationship between the group of researchers and the data. Thus, they are constituted in relation to the awareness of the researchers of recent theories of learning in the field of mathematics education, and the characteristics of the data.” (p.334).

Similarly Ebenezer and Gaskell (1995), in their study of chemistry, refer to two previous pieces of research which found that students frequently do not distinguish between the processes of melting and dissolving.

Reliance on early literature is most explicit in Laurillard (1978) who specifically based her study of surface/deep levels of processing and comprehension and operation learning on work by Marton and his group. The danger here is that the subtleties of the actual lifeworld will be veiled by the researcher’s attention to aspects which have been previously described in the literature.

Bracketing the investigator’s personal knowledge and belief

When issues of deeply-held personal opinion are involved, the phenomenographer can perhaps most easily ‘lose his or her subject matter’. To hear research participants make ‘obvious mistakes’ and to retain a continuing lively interest in the lifeworld of the person who is possibly very differently inclined from themselves, certainly requires researchers to bracket their own experience and attitudes. Students’ reflections are to be taken on their own terms. Similar problems emerge when findings about students’ understandings are disseminated. Lecturers vary in their willingness and ability to set aside notions of “right” and “wrong”. Often phenomenographers are normally too committed to the ‘true’ account of the academic material which is being investigated to be able to recognise research participants’ conceptualisations as *interesting in their own right* - and worthy of careful explication. Instead, the participants’ lifeworldly understanding is far too rapidly

taken as a deficient version of the authorised conceptualisation. This issue will be further discussed in Section 2.4.1.

One aspect of personal values that may affect analysis may be related to issues of gender. Hazel *et al.* (1997) point out that data should be viewed in a gender-sensitive way i.e. that acknowledges the gendered construction of disciplinary knowledge and gendered ways of knowing. They point to the emphasis on conceptual knowing and the possible diminishment of the affective in accounts of student experience²¹.

The prior construction of hypotheses or interpretive categories

As has been discussed above, some phenomenographic research is essentially replicatory in nature in that it analyses data using categories of description identified in previous research studies. However, given the nature of phenomenographic research it would be surprising to find any explicit prior construction of hypotheses. Nonetheless it is interesting to note that this may occur implicitly through the selection of students for interview.

There has been relatively little discussion about who and how many should be asked to participate in a phenomenographic research project. Yet the nature of this decision may indicate important assumptions that underlie the research project and highlight the view that researchers take of phenomenography. In particular, some researchers appear to consider that a “representative sample” of participants is required. Bowden (1994) provides an interesting illustration of this. Firstly, he indicates that:

“in our physics project, it was decided that the subjects to be interviewed should represent a cross-section of physics students in final year of school and first year of university, not to ensure statistical rigour required in quantitative studies but to maximise the range of perspectives encountered and to ensure

²¹ This is an interesting observation and ties in with the comments of one researcher, referred to by Walsh (1994,p.19) who dismissed the affective aspects of teaching when constructing categories of description.

that we interviewed students who had had similar educational experiences to those whose physics understandings had generated the study” (p9).

It is not certain what is meant by the term “cross-section” here. However, he goes on to say that:

“Care was taken to collect data from both male and female students and from students across the full range of ability groups in a variety of school types” (p.9).

There appears to be an assumption here that there may be a gender or ability aspect to the perceptions of students. Even though, as discussed in Section 1.3, it is accepted that a student may hold more than one conception of a particular phenomenon and that phenomenography is based on the assumption that understanding is contextual in nature.

Prosser, quoted in Trigwell (1994), more effectively explains the rationale behind, not just the choice of participants, but the number of participants as well:

“The aim of the exercise is to construct, from the transcripts, a range of categories of description of the conceptions held by the group of interviewees. There are two limiting factors which favour 15-20 interviewees. At the lower end, about 15 are required to have a reasonable chance of getting the extremes of the range. Pre-selection of interviewees can help in this process. If it is suspected that person X might hold an interesting conception or one which might be considered extreme, that person could be included in the sample. In this way a range can be found with numbers less than 15. The limiting factor at the upper end is the volume of data produced. One of the fundamentals of phenomenographic analysis is that (at least initially) the interview transcripts should be treated as a whole, without regard to individual variation. More than 20 transcripts from interviews as long as 60 minutes is a lot to wrap a brain around in one go.” (p.59).

Thus the aim is to obtain a range of conceptions. However, one can see that it is easy to fall back on assumptions about the possible conceptions that “X” might hold (maybe because he or she is a mature student or of a different ethnic origin?) or about conceptions that might be regarded as “extreme”. Nonetheless, a survey of phenomenographic research projects indicates a general acceptance of the need to number interviews within the 15-20 bracket. It may be that the key factor here is the limits of manageability. However, most researchers also appear to accept that they have obtained a reasonable range of conceptions from interviews which fall within this range.

One should take care to ensure that particular assumptions do not lie behind the choice of certain participants. The aim is to obtain as wide a range of conceptions as possible but this should not be founded on assumptions about the type of conceptions that certain participants might possess. A tension between the objectives of phenomenographic research and the means by which it is conducted emerges. To obtain a wide range of conceptions ideally requires the selection of a fairly large number of participants but the complex and time-consuming nature of the interview analysis limits the number of interviews that can be undertaken. None of the phenomenographic research projects reviewed had experimented with varying numbers of participants. However, one can also note that a wide range of conceptions might not necessarily be dependent on the number of participants but on the opportunity which participants are given to reflect on phenomena and their experience. However, even this creates more problems for the phenomenographic researcher since, presumably, such interviews will be even more complex to analyse.

Bracketing assumptions which would dictate specific research methods

The very decision to explore with the research participant his or her own lifeworld, with the interviewee as a kind of participant observer of his or her own experience and the researcher as an intensely interested facilitator, does suggest an approach to research methodology. However, when one states that assumptions which would

dictate specific research methods should be bracketed this means that it must be the research enterprise itself - in its attempt to reveal the lifeworld - which should suggest methods, not certain methodological presuppositions (such as the quest for generalisability or the need to develop a mathematical model). There does appear to be a systematic danger here in the phenomenographic approach in that it sets out from the first to establish a *structure* of categories of description, an issue which will be discussed at length in Section 2.4.2.

Suspending the tendency to order experience on external grounds

'Initially all components should be given equal importance and no external theoretical concepts can be used as a norm to decide that some internal aspects are more essential than others.' (Ablamowicz, 1992, p.33).

One cannot necessarily assume even that the notion which the phenomenographer intends to be the theme of the interview is unambiguously the actual theme for the interviewees. This point is taken up later in the context of the question of whether there is necessarily a shared topic for researcher and researched in Section 2.4.1. For the moment it needs to be stressed that a research interview which is ostensibly about the meaning of (for instance) the balance sheet in the lifeworld of the student, must not be conducted or interpreted in terms of the official textbook relevances. If the point of the interview is really to discover the conceptions of the student, then it is in the student's words that these understandings should be found - and their meaning should not be gleaned from their similarity or difference from some official, 'accurate' template. This point will be also be discussed in Section 2.4.1.

An example of the tendency to order experiential findings according to external criteria arises in the claim that different - "increasingly accurate" - conceptions show a developmental sequence. It has already been pointed out in Section 1.4 that the work of Van Rossum *et al.* (1985) and Ramsden *et al.* (1989) demonstrates a tendency to order experience on external grounds.

Setting aside questions of “cause”

It is not only the pressure of positivist thinking that leads the researcher to seek for evidence of causality in the data. Technicity in modern culture generally - the demand for useful information which will lead to the conquering of practical problems - presents a similar imperative. It seems reasonable to ask: ‘Well, what is the cause of the deviation of students’ conceptions from the ‘truth?’’. But this must be subjected to bracketing: one is concerned to evoke the lifeworld of the student, not to construct abstract causal accounts of his or her behaviour.

Students themselves sometimes come up with statements of why they have arrived at their current conception of the material at hand. Such statements must *not* be accepted as unproblematically indicating ‘causes’, but should be viewed, rather, as part of the meaning of the matter under investigation within the student lifeworld.

It has already been pointed out in Section 1.4 that Vermunt (1996) does not set aside questions of cause.

Bracketing the issue of the relation of the experience to “objectivity”

The initial focus of investigation in phenomenography is the lifeworld; the bracketing of objective science is a step towards individual experience itself, with its own inner validity. It is not possible to subject this to some external criterion of truth. ‘Second order’ conceptions may be completely ‘wild’ from some external point of view - but it is this very wildness which must be captured in the research.

As has been seen, phenomenographers at their best have recognised this, but aspects of their practice hazard the entry into the lifeworld - especially the presupposition of a general structure of categories of students’ conceptions in which the *authorised conception* forms a kind of criterion of adequacy for the others. If not precisely the same as ‘objectivity’, the authorised conception is at least seen as consensually valid

(if only for the present). This issue of the authorised conception will be discussed further in Section 2.4.1.

2.3.3 Empathy and the process of bracketing

The previous section has considered what type of presuppositions should be bracketed by phenomenographers. However, whilst a researcher may explicitly acknowledge the types of presuppositions that should be bracketed, this does not necessarily ensure that they will be bracketed. There may be presuppositions that remain implicit and unrecognised. Further, even where a presupposition is acknowledged, it is difficult to say how effectively it has been bracketed in practice.

This section proposes that, whilst there should be a focus on *what* is to be bracketed a focus is also required on the *process* of bracketing. Drawing on practice within EPP, it will be argued that the phenomenographic researcher should seek to empathise with the experience of the participant. This should support the researcher in achieving a detachment from his or her own lifeworld and thus aid the process of bracketing. Karlsson (1993, p.86f) distinguishes between two different modes of understanding which are entailed in the analysis of the protocol: the researcher's empathetic understanding (REU) and the researcher's interpretative understanding (RIU). REU is linked to the participant's original experiencing of the situation. The researcher tries to understand the participant's straightforward experience of the phenomenon through the text²².

“REU resembles the position of traditional hermeneutics in that the understanding seeks to “go through” the text in order to trace out the subject's original experience. The researcher is interested in understanding the concrete facts, events and actual feelings pertaining to the subject's experience.”
(Karlsson, 1993 p.87).

²² In fact REU would also be involved during the interview as the researcher encourages the participant to expand on or clarify his or her account.

The REU is subordinated to the RIU²³ as soon as a consideration of categorisation or thematisation occurs. Karlsson depicts the relationship between the experience, the account, REU and RIU as indicated in Figure 2.1.

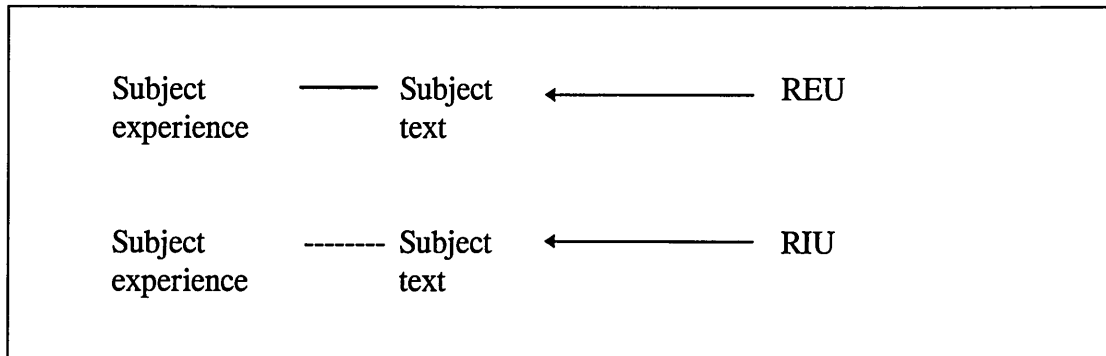


Figure 2.1 The relationship between the experience, the account, REU and RIU

The dotted line signifies that, although the subject text depends on the subject experience, the former has an autonomy from the latter.

This distinction between REU and RIU is of value as it clearly indicates the transition that must at some point take place between the two modes of understanding. It is important that the transition to RIU (in identifying categories of description) does not take place too early at the expense a proper REU of the experience.

Phenomenographic researchers have not distinguished between these two modes of understanding.

2.4 Key presuppositions underpinning phenomenography

This section will consider two key presuppositions which underpin phenomenography and, if not acknowledged, may subvert entry into the student's lifeworld: firstly, that there is a clearly identifiable phenomenon which is the subject of the research project and secondly, that there is a definite structure of student conceptions which is both

²³ RIU in the sense that Karlsson refers to it within EPP entails the identification of the specific phenomenological meaning-structure of the text, whereas within phenomenography it entails the identification of categories of description.

hierarchical and logical in its nature. Both of these presuppositions will be discussed in this section together with a review of their implications for the phenomenographic research method.

2.4.1 The nature of the phenomenon

▪ *The question of the communication of the research topic*

Phenomenographic research has tended to regard the notion of the phenomenon in question as unproblematic. Research projects have looked at a variety of learning tasks, both general, such as attending lectures and workshops and specific, such as carrying out diagnostic problem-solving. The focus of interest has been on how students approach their learning via these tasks and, relatedly, how they conceive of the task. The original research related to the reading of a relatively short text. Svensson (1977) used the same text for follow-up research. Whereas Laurillard (1979) asked students about their current learning tasks, Prosser (1994) asked students about their activities in lectures and tutorials. Prosser and Webb (1994) looked at students' approaches to essay-writing.

There lies behind this approach an assumption that these tasks and activities are of significance to the students and constitute an important part of their experience. However, the fact that the research interviews have to be introduced to the interviewee as being 'about' something introduces a major presupposition. If one tried to bracket thoroughly such presuppositions, the conversations would be directionless! It seems that one cannot logically suspend certain guiding notions. But these should be held tentatively lest they subvert the very aim of entering the lifeworld. One must, in such instances, take an assumption as a 'tentative, precursory presumption', which must be thoroughly, continuously questioned as to its relevance to the description of the lifeworld under study. For instance, it must be considered possible that the phenomenon under investigation has no place in a given individual's lifeworld, or that it takes a very different form. Thus there may be other

activities or tasks that are central to a student's experience of learning which may not have been presumed by the researcher.

▪ *The judgment concerning the 'key concepts' of a discipline*

Clearly, given specific student learning problems, it may make sense to select certain key disciplinary concepts as the subject for research. However, it cannot be taken for granted that the identification of key concepts is unproblematic. The rationale for the selection of particular disciplinary concepts is not generally given in published papers. Prosser (1994) is an exception to this and he refers to the fact that the "key concepts - magnetic field, electric field, electric circuit and electromagnetic induction - were selected after discussion with the staff teaching the topic" (p.191). Also, there has been no discussion of the way in which presuppositions about what constitutes a "phenomenon" may affect the researcher's analysis of student reflections. Johansson *et al.* (1985) refer to the necessity to let students choose their own interpretations of a particular concept but do not discuss the potential for students to identify what phenomenon is important to them.

These considerations lead to some concern about whether phenomenography does capture the lifeworld of the student. Further, there is a danger that the presumption that the research is "about" a certain phenomenon may blind the researcher to other phenomena that may of be more significance within the student's lifeworld.

In short, the key concepts of a discipline are not always plain to 'experts', and the researcher can certainly not assume that the selected concepts will form the taken-for-granted basis of conversation with students. Indeed, an unforeseen outcome of phenomenographic research may be that it casts a new light on what constitutes a key concept and the nature of that concept. Thus care should be taken, in designing the research, to ensure that the inquiry is open to wider, and different, views of what the phenomena might be and its nature. Lecturers, themselves, may become learners within this enterprise.

If lecturers are likely to have difficulty in bracketing their presuppositions about the subject area, then it can be of value to consider *who* might conduct the interviews and analysis, Phenomenographic research projects vary in who conducts the analysis²⁴. In the original phenomenographic research those who had designed the research study tended also to conduct the interviews and carry out the analysis. However, increasingly such research projects are carried out by teams which include subject lecturers and possibly an educational specialist.

For example Crawford *et al.* (1994) used a team of five researchers who initially identified an initial set of categories from a set of 21 survey responses and then one researcher classified all 300 survey responses. Where there was found to be a mismatch between conceptions of mathematics and the approach to learning of mathematics then the responses were further reviewed by two researchers. By way of contrast, Prosser (1994) describes an analysis conducted by two researchers, with the development of categories of description as an iterative process carried out interactively. A critical issue here is one of bracketing. One should question the extent to which the analysis is open to the range of possible meanings intended by the student. The value of discussing categories with others is that it should raise the analyst's awareness of premature closure and his or her own particular ways of thinking and viewing the responses. Given that the context of such research is educational and, often, within a particular subject area, it would appear to make sense to expose categories to teams of subject lecturers.

Walsh (1994) suggests that a research team is required which includes expertise which encompasses the following:

- knowledge of the content area;
 - knowledge of the phenomenographic method;
 - knowledge of the students whom they were interviewing;
- and

²⁴ Once again, not all phenomenographic papers provide information about who was involved in the research project.

- familiarity with the context in which their students were studying.

This also allows a continual questioning within the team during the analysis process. There appears to be a general agreement that this team approach is of value and brings different perspectives to bear. However, it should not be assumed that an educational expert will necessarily widen the views taken. Any “expert” is liable to bring a considerable number of preconceptions to bear, regardless of his or her locus of their expertise. It may be that too much faith is placed in the value of group discussion. This may be at the expense of identifying other types of good practice which might assist in the bracketing of presuppositions.

▪ *The danger of an approach to the lifeworld in terms of an ‘authorised conception’*

A related issue is connected with the presupposition of certain key concepts and the assumption that categories of description are hierarchically and logically related. This is the tendency for the ‘authorised conception’ to function as the apex of the hierarchy, and the structure to be organised in terms of the ways in which students’ conceptions deviate from the ‘ideal’ authorised conception. It can be argued that this tendency lies behind such failures of bracketing indicated above as allowing - without evidence, even if evidence were to be had - that students’ conceptions constitute a developmental sequence. The thinking here is that students can be expected to gradually move in their thinking towards the ‘authorised conception’.

Marton refers to the idea of the “authorised conception”:

“In the classroom we can probably always find a variation in the way students understand the concepts and principles presented by a teacher or by the author of a textbook. ... [The] concept or principle is understood by some students in a way which is similar to the teacher's or author's conception and by other

students in other ways which differ from it (and from each other). The ‘authorised’ conception can then be considered as one of several possible forms of understanding the concept or principle in question” (Marton, 1981 p.184f).

Having expressed the hope that what the textbook writer or teacher have put forward as the authorised conception is in fact in accordance with the best contemporary opinion, Marton goes on to point out that such opinions show historical movement (he talks in terms of scientific views, but the issue is general). He also concedes that there is often contemporary conceptual debate, and individual change:

“Differences in the conceptions of various aspects of reality can, of course, be found not only *between* individuals or between different periods in the history of science. Our conceptualisation of learning in terms of possible changes in the way the students view subject matter clearly concerns differences *within* individuals” (p.186).

Though Marton can seem to be adopting a liberal relativism in this account, the fact is that, “in the teaching process, students have various conceptions which we try to change, modify or successively replace” (p.183), and the point of research on the deviations from the authorised conception which students entertain is to render them open to educational influence. In short, whatever is the current authorised conception has the dominant status as the goal to which the teacher must direct each student’s thinking.

Lybeck *et al.* (1988) are alone in acknowledging this issue. In their work there is clear evidence that the researchers were well aware of the problem and attempted to allow students’ conceptualisations to appear in the interviews despite the necessity of announcing the interview theme. Although the question asked involved the use of the term “mole”, during the interview:

“The interviewer used only such concepts and terms as had been introduced by the students themselves” (p.84).

Thus the analysis focussed on the pattern of students’ conceptualisations, setting aside the question of its nearness or distance from the interviewer’s view of the concept of mole. Indeed, one interesting aspect of their work was to question the notion of the “authorised version”. They identified a variety of textbook confusions and what they termed “conceptual muddiness” around the term “mole”.

Without this awareness there is a danger that the authorized conception becomes the ultimate point of comparison for students’ conceptions. Students’ conceptions are not studied as of interest in their own terms - connected with other meanings within the lifeworld - but are seen as deficient versions of the authorised conception. In short, the principle of analysis is really not what meaning the conceptualisation has within a student’s lifeworld, but what meaning it has in terms of textbook accounts of the discipline and its system of interrelated definitions.

Lybeck *et al.* (1988) address a very real issue for the researcher who has subject-specific knowledge. They refer to a hermeneutic analysis in which:

“... the researcher has to rely on his or her knowledge of the content and previous experience of students’ thinking. In this dimension, this competency has to be ‘bracketed’ in order to be maximally open to what the students say, without imposing one’s judgment on it. Yet one’s own understanding of the field has to be used in order to grasp the students’ ideas in depth and to relate them to each other.” (p.86f).

Certainly there is something of a dilemma here. There should be a suspension of commitment to the accepted view of the subject matter in order to grasp the meaning of the material to the student, yet it is only through some knowledge of the material that the student can be understood.

Van Rossum *et al.* (1985) probably best describe the type of approach that is required in practice:

"First, we repeatedly read, closely and empathically, the answers to the learning conception question. While reading we tried to be open to the unique meaning and substance that the respondents give to the learning phenomenon, to *their* interpretation, definition and elaboration of terms. We granted less importance to the statements or terms used *themselves*. What really is important is the students' way of elaborating and giving substance to them. We feel that in this situation the nature of the intentional relationship between the learner and his/her learning environment, described either implicitly or explicitly, is particularly essential. We read with open minds for the uniqueness of the answer of each respondent, but at the same time tried to transcend the pure individualness by looking for similarities in the answers of the various respondents." (p.621).

However, this does not appear to be consistently achieved by researchers. As discussed above, a prime instance of the failure to bracket is the general practice of researchers to compare students' conceptions in terms of their closeness to the textbook or teacher's version. Thus Dall'Alba *et al.* (1989) assume that conceptions can be categorized so as to reflect "increasing levels of understanding" (p.58). Similarly, Johansson *et al.* (1985) refer to the authorised conception. Looking at force-related conceptions: "In addition to the correct one, we have thus discerned three other qualitatively different conceptions" (p.245). And Prosser (1994) fails to bracket the same presupposition in referring to some explanations being at a higher conceptual level than others.

2.4.2 The structure of categories of students' conceptions

- ***The presumption of a definite structure of students' conceptions***

If one is to enter the student's lifeworld, the presupposition that there is some definite structure of conception(s) to be uncovered must be set aside. This is true whether the structure is an 'essence', a 'general structure' or a system of 'categories of description'.

An important presupposition which should be subjected to bracketing is the assumption that the matter being investigated has a comparable meaning in different lifeworlds - that a general structure or essence or organised typology is possible. It is, of course, often the case that the study of a particular aspect of lifeworlds comes up with shared features of experience, and one cannot deny that there are types of conception as reported by phenomenography. But it would distort the research process if this were not bracketed as an aim during the collection and analysis of information about the lifeworld.

- ***The meaning of a hierarchically-arranged structure of different conceptions***

The outcome of phenomenographic research is the structure of categories of description. Marton (1994) identifies two key features: that there are a limited number of qualitatively different ways in which phenomena are experienced and that the categories of description are logically and hierarchically related to one another.

All of these features can be questioned. Firstly, what basis is there for the assertion that there are a *limited* number of qualitatively different ways of experiencing a phenomenon? Since the categories of description are the production of the researcher, it would appear that it is the choice of the researcher to limit the number of categories of description. Presumably, given time and energy, one might extend

the categories. However, it is not clear from a reading of phenomenographic research papers what decisions were made in terms of “closing down” the analysis.

Secondly, to what extent should these categories be logically and hierarchically related? Phenomenographic research²⁵ has increasingly used a particular framework within which categories of description are viewed. This framework distinguishes the act of experiencing from that which is experienced. This distinction finds its roots in phenomenology where the “act of experiencing” is termed the *noetic* and “that which is experienced” is termed the *noematic* (Ihde, 1977; Gurwitsch, 1964). Uljens (1992) points out that Theman (1983) first introduced these concepts into the phenomenographic research community. Theman:

“developed a position according to which the ‘intentionality of an expression’ in an interview may be seen as correlation between the noetic and noematic aspect. The noematic part of the empirical analysis consists of what the interviews are about and the noetic analysis about how the subjects refer to what they are talking about.” (Uljens, 1992 p.140).

He quotes Theman to expand on this point:

“[T]he conceptions are ... seen as correlations between the structural part (noetic structure) and the content part (noematic structure) of the individual expression” (Theman, 1983 p.456).

Marton (1988b) implicitly applies this distinction when he illustrates the logical structure of some categories used to describe learning from an experiential perspective (Figure 2.2). He also stresses that the approach and outcome are two sides of the same coin:

²⁵ For example, Johansson *et al.*, 1985; Ramsden *et al.*, 1993; and Prosser and Millar, 1989.

“it may be tempting to look at the structure from a temporal point of view and consider approach and outcome as representing two temporally separate phases of learning: the ongoing process and - at its termination - the remaining result. Such a separation is by no means justified. There is no meaning without the constitution of meaning, and [] there is no structure without the act of structuring. [] Not only the act but also that which is constituted thus has an extension in time.” (p.66).

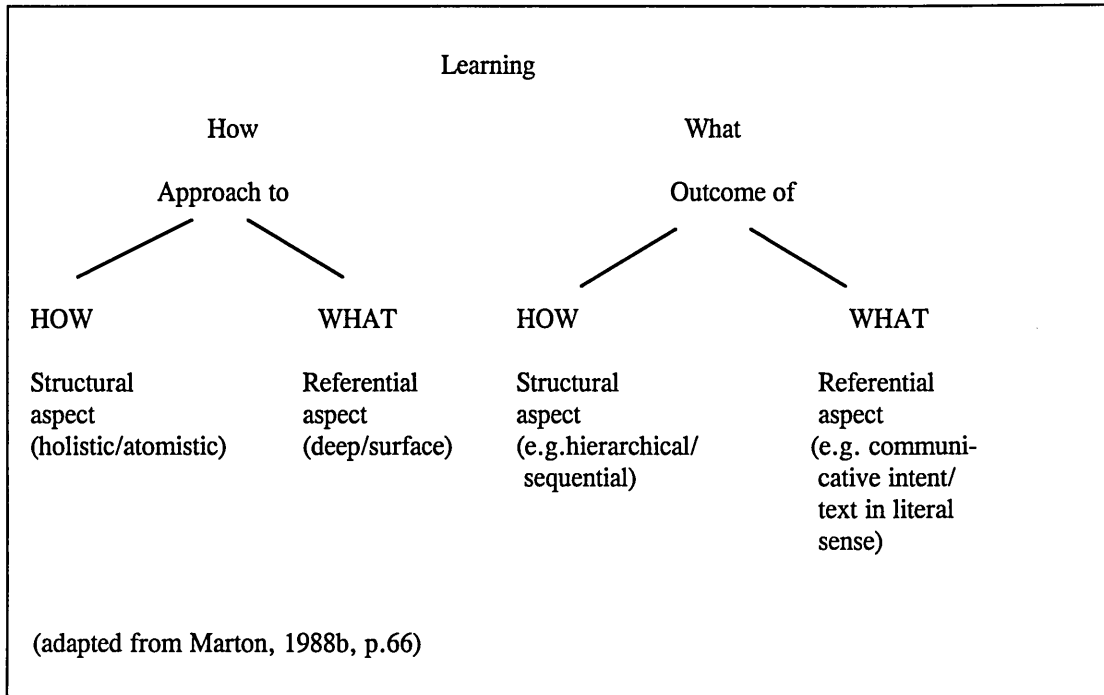


Figure 2.2 The logical structure of categories

Reference to this logical structure highlights the way in which phenomenography has developed over the years. Early phenomenographic research developed categories of description based on the perception of the particular research interest and only addressed discrete parts of this structure. For example, Marton (1988b) points out that Marton and Säljö (1976), in identifying deep and surface approaches to learning, focused on the referential aspect (what the text meant to the learner) rather than the structural aspects (how the learner approached the reading of the text). Svensson

(1976), on the other hand, focused on variations in learning as seen from the structural perspective and identified atomistic and holistic approaches²⁶.

Subsequent phenomenographic research into approaches to learning has tended to concentrate on identifying Svensson's holistic/atomistic approaches and Marton and Säljö's deep and surface approaches. Research into outcomes has tended to be less replicatory in that outcomes are much more related to the nature of what is to be learnt and the particular task chosen for research purposes (for example, reading a text, solving a problem or conducting an experiment). Thus in Figure 2.1 Marton has provided only an example under the structural (Wenestam, 1978) and referential (Marton and Säljö, 1984) aspects of the outcome.

A good example of recent phenomenographic research which uses this framework is that conducted by Prosser and Millar (1989) which studied the learning of physics. They used the holistic/atomistic and deep/surface categories for the identification of approaches to learning. However, in analysing the outcomes of the physics problems given to the students, they developed categories of description that directly related to elements of the physics problem itself. Often phenomenographic researchers go on to link certain approaches to learning with the achievement of certain outcomes (Crawford *et al.* 1994; Eizenberg, 1988; Prosser and Millar, 1989). The assumption being that, for example, a deep approach to learning is required to achieve a greater level of understanding.

It is not clear, as phenomenography assumes, that a hierarchically-ordered system of mutually-interrelated conceptions of a given key concept is attainable - and (if attainable) that it necessarily represents the meanings of the conceptions of students within their distinct lifeworlds. Indeed, discussions at the Warburton Symposium (Bowden and Walsh, 1994) exposed some of the dilemmas faced by phenomenographers but which had not been discussed in published accounts of their work. During the Symposium phenomenographic researchers had the opportunity to

²⁶ According to Svensson an atomistic approach delimits and orders parts of the material interacted with whereas the holistic approach integrates parts of the material by the use of some organising principle.

discuss in some detail variations in the phenomenographic approach. Their discussions were taped and provided source material for papers subsequently published in the proceedings of the symposium. During these discussions a key issue was whether the production of categories of description was a process of construction or of discovery. Walsh (1994 p.19) asserts that:

“A process of construction implies that there is an agreed procedure to be followed, certain principles to be observed, a sense of control over the data and that, where data is in conflict with a preferred (the expert’s or the researcher’s) framework, the data will be subservient to the preferred framework in the development of a description”.

Thus, the need to establish a clear hierarchy and set of logical relations may determine the outcome. One researcher is quoted as saying:

“When I’ve gone about it to try and get a set of categories that are logically related I’ve seen my role as constructing these categories in a sense. To get them logically related I’ve got to adjust the categories and restructure them and I’m the one that’s (sic) restructuring them to try and get this set of logically related categories that most closely matches the data” (Walsh, 1994 p.19).

As Walsh points out there is “an inevitable tension between being faithful to the data and at the same time creating, from the point of view of the researcher, a tidy construction that is useful for some further explanatory or educational purpose.” (p19). This may result in aspects of the data being disregarded. For example:

“Well ... one or two [interviewees] talked a lot about their teaching in affective terms and we couldn’t somehow get that notion into our categories and maintain this relation. Now maybe with a lot more work we could’ve evolved a set of related categories in which some of these affective ideas could’ve got into it but we couldn’t .. so we’ve left that out now... Now you

might have actually left them in... and end up with not such a... nicely related set of categories.” (Walsh, 1994 p.24).

Walsh suggests that a process of discovery means emphasising the similarities and differences amongst the data, rather than the hierarchy of categories. For example, one researcher searches for categories of description but makes it clear that these come at the very end of the analysis:

“I see it as looking for the differences that are there in the relation between the interviewees and the phenomena, trying to discover what those differences are and where the similarities are ... the logical relations aspect is something which I see as being looked at specifically after you’ve really felt you’ve discovered the differences between the various ways of seeing.” (Walsh, 1994 p.23).

Walsh suggests that the discovery approach may lack a strong consistent focus. Here, there seems to be a concern with the reason for engaging in phenomenographic research. Both Bowden (1994) and Walsh (1994) see phenomenography as “developmental”. That is, they emphasise its value in pedagogic terms. So Walsh states that the :

“latter purpose may require sacrificing aspects of the data to a framework which makes it more accessible, intelligible and satisfactory to teachers and content experts who may for example, be concerned with strategies to improve learning” (Walsh, 1994 p.25).

Walsh thus points to a normative aspect to phenomenographic research. She points out that phenomenography was developed originally with the purpose of improving learning which “implies an underlying expectation of the researchers that there should be some ‘direction’ or improvement in the arrangement of the categories as a hierarchy” (p.26). The problem with this view is that it may, in fact, distract the researchers from much more fundamental issues which might arise from the

identification of conceptions that have little in common with the more developed view of “experts” or which are tangential to the “fully-developed” view.

It is difficult, from a reading of published papers, to ascertain quite what approach has been taken by a particular researcher. Generally the process by which the categories of description emerge is only described in a broad overview. Thus it is useful to consider the issues involved in analysis by contrasting two approaches. Marton and Säljö (1984) place emphasis on the gathering of quotations which form a “pool of meanings”. The researcher’s attention can then shift from the individual students to the meanings embedded in the quotations regardless of whether these different meanings originated from the same individuals or not.

“In this way, each quote had two contexts in relation to which it had to be interpreted. First it depended on the interview from which it was taken and then on the ‘pool of meanings’ to which it belonged. The interpretation was thus an iterative procedure which went back and forth between the two contexts for each unit of analysis” (p.39).

However, Bowden (1994) queries whether, in fact, this procedure maintains sufficient link with the student transcript. He contrasts his approach (Bowden *et al.* 1992) with that of Marton’s account of his approach (1986 p.42). These two approaches can be contrasted as follows:

Bowden:

- researcher 1 reads all the transcripts and devises a draft set of categories of description;
- researcher 1 re-reads all the transcripts and tentatively allocates each transcript to one of the draft categories of description;

- the other researchers read all the transcripts and independently allocate transcripts to the draft categories of description;
- in the event of disagreement with the original allocation, there is reference back to the original transcript; and
- all researchers revise the draft categories of description in the light of their readings and disagreements.

Marton:²⁷

- relevant utterances in the transcripts are marked;
- the phenomenon is narrowed down to and interpreted in terms of selected quotations from all the interviews (taking into account the context of the quotation within a transcript);
- the selected quotations make up a data pool (pool of meanings);
- a step-by-step differentiation is made within the pool of meanings (referring back to transcript context as necessary);
- utterances are brought together into categories of description on the basis of their similarities;
- categories of description are differentiated from one another on the basis of their differences; and
- each final category of description is illustrated by quotations from the data.

Bowden asserts that Marton's approach, using a pool of meanings, decontextualises the quotations too early and states that this a "methodological variant which is at odds with the underlying relational nature of phenomenography". However, Marton does

²⁷ There is no reference as to who carried out these procedures.

stress that “interpretation is an interactive procedure which reverberates between these two contexts” (p.43). In addition it can be argued that Bowden’s approach closes down far too early on potential categories of description. The draft categories of description are produced after the original reading and form the basis for subsequent allocation and revision, whereas Marton’s approach provides a much longer lead time for the identification of categories of description and stresses the need to look for similarities and differences during the iterative process. Marton (1986) emphasises the time needed for this process:

“An important difference between this way of proceeding and traditional content analysis is that, in the latter case, the categories into which the utterances are sorted are determined in advance. The former kind of analysis is dialectical in the sense that meanings are developed in the process of bringing quotes together and comparing them. As the meanings of categories begin to form, those meanings determine which quotes should be included and which should be excluded from specific categories. The process is tedious, time-consuming, labor-intensive, and interactive. It entails the continual sorting and re-sorting of data. Definitions for categories are tested against the data, adjusted, retested, and adjusted again. There is, however, a decreasing rate of change, and eventually the whole system of meanings is stabilised.” (p.42).

Even with these more detailed descriptions of what is involved in the process of analysis it is difficult to ascertain whether the production of the categories of description has been a process of construction or discovery. One also needs an account of issues that arose for the researchers during analysis, aspects which they deliberately bracketed, aspects that arose during analysis that required bracketing and the extent to which they were influenced by their research aims. In particular, it would be of value to know what data failed to “fit in” and was consequently disregarded.

2.5 Conclusions

This chapter has sought to consider the adequacy with which research procedures for revealing an individual's conceptions are stipulated and followed by phenomenographic researchers. The history of phenomenographic research over the last twenty years has been one of a developing rationale for phenomenography but also one of a growing concern about variations in research method. However, it is asserted that by examining the relationship between phenomenography and EPP, a more reasoned approach to certain aspects of the phenomenographic research method can be justified. Moreover, this approach addresses issues raised by the methodological variations found in phenomenographic research.

A critical question posed of phenomenography must be the extent to which it captures the lifeworld of the individual. The necessity to bracket the researcher's presuppositions and preunderstandings becomes paramount. Section 2.3 draws on the experience of EPP and identifies the type of bracketing that should be carried out. Further, it provides evidence that this type of bracketing has often not taken place within phenomenographic research. It also stresses the role of empathy in supporting the process of bracketing. Having established the importance of bracketing, Section 2.4 highlights two key presuppositions which are inherent within phenomenography but which, if not bracketed, may subvert entry into the student lifeworld. This review of the phenomenographic research method now provides the necessary support for a consideration of the principles to be followed in conducting a phenomenographic research study.

CHAPTER 3

PRINCIPLES AND GUIDELINES FOR THE CONDUCT OF A PHENOMENOGRAPHIC RESEARCH STUDY

3.1 Introduction

Phenomenography, as described in Chapter 1, provides an appropriate means of enquiring into students' experience of learning and their understanding of concepts, despite variations in its practice and problems with its method. Chapter 2 sought to address the adequacy with which research procedures for revealing students' conceptions are stipulated and followed. That discussion provides the necessary foundation upon which one may specify criteria for the evaluation of the phenomenographic research method. In addition, it supports the development of guidelines for the conduct of a phenomenographic research study.

This chapter will, in Section 3.2, discuss the criteria for evaluating the process and outcome of phenomenographic research. It will consider what constitutes "validity" in the context of phenomenographic research and argue that the notion of "justifiability" is more relevant to phenomenography. Section 3.3. will then set out guidance for the conduct of a phenomenographic research study. It will draw on experience within both phenomenography and empirical phenomenological psychology (EPP) to do so. Finally, Section 3.4 will set out guidelines which should allow a phenomenographic researcher to demonstrate that he or she has met the criteria proposed in Section 3.2.

3.2 Criteria for the evaluation of the process and outcome of phenomenographic research

An evaluation of the process and outcome of research usually gives rise to a discussion of issues such as "reliability", "validity" and "generalisability". However, the use of these terms is problematic within qualitative research. It is not possible to apply these

terms across research methods without re-defining them since they can only be defined by reference to the assumptions underlying a particular method. This undoubtedly causes problems for “qualitative researchers”²⁸. Kvale (1996) refers to these difficulties:

“Some qualitative researchers have a different attitude towards questions of validity, reliability and generalizability. These are simply ignored or dismissed as some oppressive positivist concepts that hamper a creative and emancipatory qualitative research. Other qualitative researchers - Lincoln and Guba (1985) , for instance - have gone beyond the relativism of a rampant antipositivism and have reclaimed ordinary language terms to discuss the truth value of their findings, using concepts such as trustworthiness, credibility, dependability, and confirmability” (p.231).

Phenomenographers themselves have identified the issue of “validity” in the interpretation of interviews as central to the quality of phenomenographic research. This section will discuss the different ways in which validity has been discussed by phenomenographers²⁹. It will then be argued that the term “justifiability” is more appropriate than the term “validity” when evaluating the quality of phenomenographic research.

The issue of “validity” within phenomenography

It is not possible to ask searchingly of phenomenographic researchers, “would other researchers identify similar categories of description as the original researcher?” As Marton (1986) asserts:

“The original finding of the categories of description is a form of discovery, and discoveries do not have to be replicable.” (p.35).

²⁸ This is an often-used term that disguises the huge differences that may separate researchers who are grouped under this broad heading.

²⁹ This will highlight the varying ways in which phenomenography is understood by phenomenographers.

However, he acknowledges that:

“once the categories have been found, it must be possible to reach a high degree of intersubjective agreement concerning their presence or absence if other researchers are to be able to use them“ p.35).

Thus Marton concentrates on the issue of “inter-judge reliability”, that is, of whether judgment instructions for the *allocation* of a participant’s description to a category of description are sufficiently clearly described. A co-judge can test whether the description is sufficient to identify and classify participants’ descriptions identically to the researcher.

This technique has been widely used by phenomenographers. Säljö (1988) indicates that in most cases the inter-judge reliability is between 80 % and 90 %. Marton (1994) states that 66 % would represent a reasonable degree of agreement. He acknowledges that it may not be possible to always obtain agreement. For example, sometimes it is difficult to decide on the meaning of ambiguous data. It would appear that the use of inter-judge reliability rates lends a spurious quantitative aspect to the endeavour. This is because interpretation is involved within this exercise and it is difficult to know exactly how close the interpretation was to warrant agreement by the co-judge. It is doubtful what conclusions can be drawn as to the acceptability of a particular percentage of agreement³⁰.

Säljö (1988) goes on to propose other modes of dealing with “validity”. He states that one such mode would be to look at cross-study comparisons to test the applicability of particular categories. However, this approach cannot be sustained within phenomenography. It would require investigations with a similar perspective and it implies that what was a process of discovery would inevitably become a process of replication.

³⁰ Sandberg (1997) considers this issue in more detail.

A further source of verification identified by Säljö (1988) is the internal logic of the categories themselves. He refers to this in the sense:

“that what separates conceptions of a phenomenon is what is assumed to be in need of being explained.” (p.46).

He uses the example of force, where the most significant difference lies in whether it is assumed that motion or rest is the most suitable point of departure for an explanation of what one observes. However, it would appear that this internal logic is merely the application of an accepted subject knowledge which contains within its frame of reference contrasting conceptions of motion and rest. This reference to internal logic, then, would appear to be a circular argument. It might be that there are student conceptions which are difficult to bring within the internal logic of the subject area and which are consequently ignored. Once again, this source of verification cannot be sustained within phenomenography.

Svensson and Theman (1983) also refer to the possibility of triangulation but they use the term in a rather different sense than Säljö. They stress the possibility of checking the validity of the delimitation of conceptions by further comparisons within the interview protocol. They point out that:

“one must be very observant of true changes in conception, e.g. that a new context was used to underline or evaluate the meaning differently” (p.16).

One might find that a conception is confirmed in a different part of the protocol where the context was used to strengthen the former interpretation of the phenomenon as it had been expressed in the conception. Thus varying reflections in different parts of the protocol may point to the same conception but deepen one's understanding of it through elaboration of context. This form of validity would appear to arise from “analytical rigour”, the rigour with which the researcher has analysed the interview protocol. This seems to be a very necessary rigour which should be demonstrated by the researcher via an explicit account of what was involved within various stages of the analysis process.

Bowden (1994) also uses the term “inter-judge reliability” but his use of the term indicates that he (like Svensson and Theman above) is more concerned with analytical rigour. For example, he considers the role of co-researchers who assist in the discussion and analysis of conceptions until an inter-subjective agreement is reached. The role of the co-researchers, in this context, can be seen as one of assisting the process of bracketing through the cross-questioning of either explicit or implicit assumptions.

Moving from “validity” to “justifiability”

It can be seen that discussion about validity within phenomenography has been rather limited and has not focussed on what exactly is meant by this term within the context of phenomenography. It may be that a problem arises with the use of the term “validity”³¹. This section will argue that “validity” can only be defined in the context of what phenomenography is trying to achieve. Thus a phenomenographic researcher should be able to respond to two linked questions:

- 1) to what extent does the research investigate what it sets out as its focus of enquiry? In other words, is the research method adopted appropriate to the object of enquiry?
- 2) to what extent is the research method enacted in a way that retains credibility in terms of what it seeks to achieve?

In this context, the term “justifiability” might be more appropriate than “validity”; the researcher should be able to justify the research approach by answering these two questions.

³¹ Notions of validity are generally bound up with the correspondence theory of truth. However, in the context of phenomenological research the application of the coherence theory of truth leads to a replacement of “truth” with “meaning” (Karlsson, 1993).

The first aspect of justifiability means that the researcher must be explicit about what is under investigation: the lifeworld of an individual. Chapter 2 critically reviewed the phenomenographic research method and questioned the extent to which it captured the lifeworld. It was proposed that there should be an explicit recognition of the type of presuppositions to be bracketed. In particular, it highlighted two key presuppositions which are inherent in phenomenography: firstly, that there is a clearly identifiable phenomenon which is the subject of the research study and secondly, that there is a definite structure of students' conceptions which is both hierarchical and logical in its nature. Further, it suggested that there should be an emphasis on empathy which would support the process of bracketing.

Thus this leads to second aspect of justifiability. The researcher should provide a full account of the objectives and nature of the research process although, as has been discussed in Chapter 2, this has not always been readily available within phenomenography. As Sandberg (1997) points out, the researcher must:

“demonstrate how he/she has dealt with his/her intentional relation to the individual's conceptions being investigated. That is, in order to be as faithful as possible to the individual's conceptions of reality, the researcher must demonstrate how he/she has controlled and checked his/her interpretations throughout the research process: from formulating the research question, selecting individuals to be investigated, obtaining data from those individuals, analysing the data obtained, and reporting the results.” (p.209).

Part of demonstrating this “interpretative awareness” (Sandberg, 1997) would be to acknowledge the need to bracket presuppositions and to explicitly account for how this was attempted. Of course, one has to accept that it will never be possible to obtain an absolute guarantee that a high degree of fidelity has occurred. Sandberg refers to Giorgi (1988) who states that there are:

“only checks and balances, and primarily the checks and balances come through the *use of demonstrative procedure*” (p.173, emphasis added).

Whilst the researcher may provide a full account of the process, one might ask whether this is sufficient to achieve credibility. An essential problem lies in the fact that phenomenography is concerned with the meaning attached to experience. The assumption is that people act on the basis of the meaning that a situation has for them. The issue arises, then, in any human qualitative science that, despite best endeavours to bracket presuppositions and so on, the researchers are also human and bring their own meanings to bear upon the research situation. In these circumstances, it might be argued that *external* assurance as to the credibility of the findings should be obtained from the participant.

One could refer back to participants to ascertain whether the findings seem appropriate to them. But the question arises: “what are the findings and should they seem appropriate to the participant?” It is useful in this context to consider the two modes of researcher’s understanding discussed in Section 2.3.3: researcher’s empathetic understanding (REU) and researcher’s interpretative understanding (RIU). So far as REU is concerned, one seeks assurance that the researcher has empathised with the experience of the participant so as to come as close as possible to the participant’s original experiencing. Karlsson (1993 p.128) states that the researcher should, via REU aim at achieving a “correct”³² understanding i.e. the equivalent of a correspondence between a statement and a fact.

Since the researcher has to “go through” the interview protocol to find out facts, events and feelings, one could seek to ensure that the meanings identified by the researcher are recognised by the participant. However, three issues have to be considered here. Firstly, there is the question of whether a participant may recognise a particular attribution of meaning. Karlsson (1993) raises an interesting point in this context. He asserts that:

³² This use of the term “correct” should not be taken too literally since Karlsson (1993) acknowledges that “the correctness of empathetic understanding is only qualitatively probable in that there are no guarantees that an exact correspondence exists between the researcher’s understanding of the protocol and the subject’s original experiencing” (p129).

“in the mere living-through of a phenomenon, the subject is not aware of all constituents (meanings) making up the phenomenon. The researcher who has access to the text can trace out meaning which the subject was not aware of in the living-through of the phenomenon. In a general sense, one can say that meaning is not a kind of private ownership. There is a public dimension to all experience, which is more immediate to the public than to the subject” (p.86).

Secondly, one has to recognise that the initial interview represents an attempt to encourage the participant to reflect on the phenomenon. Yet, in undergoing that process of reflection, it is likely that the participant’s view of the phenomenon will change (Svensson and Theman, 1983). Thus the interview can only claim to “capture” reflections on an experience at a point in time and the very process of the interview may have left the participant with a changed view of the experience. Thus it may well be that a participant may not recognise meanings identified by the researcher. The participant will have “moved on” from the reflections which have been captured within the interview. One might now obtain from the participant a more elaborate and potentially different account which would negate the original findings. As Marton states:

“We claim only that an individual has shown a capability for experiencing something in a certain way, and we do not say that she is not capable of experiencing it in some other perhaps more complete or advanced or efficient way³³.” (Marton and Booth, 1997 p.128).

Thirdly, it may be that a participant lacks a willingness to reflect in more detail on the experience. Marton and Booth (1997 p.130) point out that the interview can often amount to a therapeutic situation where there may be a resistance to reflection on the part of the participant. Equally, such resistance may be apparent when a participant feels confronted by meanings which he or she is unwilling to recognise. Ashworth (1993) points out that not only might there be resistance but equally there might be an eager acceptance of understanding. Referring to Sartre (1957), the researcher’s account of the

³³ The use of the terms “advanced” and “efficient” highlight an interesting normative assumption underlying Marton’s approach to phenomenography and, in themselves, imply certain presuppositions.

participant's experience creates a self-objectification for the participant which originates from the experience of the researcher's "look".

"It is not surprising that the subject, when asked to approve a finding, may show resistance to being understood, which can be seen as a resistance to objectification. Equally, the reaction may be of delight at "really being understood": the participant accepts the granting of self-hood, or an affirmation of the self that he or she has espoused" (Ashworth, 1993 p.12)³⁴.

The discussion of these three issues indicates that there are strong arguments against the relevance of external assurance in supporting the credibility of the research findings. Thus it remains for the researcher, through "demonstrative procedure", to provide a detailed account of what presuppositions were bracketed and to describe the processes through which empathy was achieved.

So far the discussion of justifiability has addressed issues of REU. So far as RIU is concerned, it is much more difficult to justify the findings that are eventually produced. In producing categories of description the researcher explicitly refers to a pool of meanings and looks for variations and similarities. For Marton and Booth (1997), the key aspect here is that the researcher is able to demonstrate variations and similarities in conceptions:

"The point is that even if one individual or another may have been misrepresented, even if some of the participants may not have functioned at their very best³⁵, even if what we have observed of one individual or another in the particular situation is not totally typical of them, and even if the distribution of the different ways of experiencing the phenomenon in question may not easily be generalized to any population, we can still argue that we have identified the

³⁴ If one accepts the assertion that in all social interaction individuals are concerned with the presentation of self then this not only affects participant validation but also the participant's conduct during the interview.

³⁵ See footnote 33.

variation in how the phenomenon in question might be experienced by people with certain background characteristics.” (1997 p.128).

But as to whether such variations and similarities are, in a sense, “correct” cannot be validated. As Marton points out: “The original finding of the categories of description is a form of discovery, and discoveries do not have to be replicable (1986 p.35).

Nonetheless, there is a further aspect of external assurance for RIU that might be considered; that of the community for whom the findings of the research project are designed to be of value. In Section 2.4.2 it was noted that Bowden (1994) and Walsh (1994) assert that the role of phenomenographic research is developmental with the normative objective of improving educational work and so on. Marton and Booth acknowledge this:

“There is no complete, final description of anything and our descriptions are always driven by our aims” (1997 p.123)

Whilst one may have concerns about this as a determinant of the categories of description, it may be that one criterion of validity is the perception of utility of the findings by the researcher and the research community. Given the foregoing discussions about the necessity to bracket such utilitarian aims, this form of external assurance might be denied. However, if the researcher attempts a comprehensive approach to bracketing of presuppositions at the interview and during the analysis leading to REU, it may be appropriate to recognise and accept the developmental objectives of phenomenography during the RIU stage.

Conclusions

Based on the above discussion, phenomenographic researchers should be able to justify their research approach and findings by demonstrating the following:

- that there is an attitude of openness about the nature of the phenomenon under study;
- that the attitude of openness is maintained throughout the collection of data and its analysis; and
- that the process of collection of data and its analysis is sufficiently clearly described such that the nature of the findings and their justifiability is readily apparent.

Researchers should also indicate the way in which they have delimited the research and show how this has affected the research process. For example, it may be that the researcher chooses to investigate a narrowly defined phenomenon or that there are specific developmental objectives attached to the research.

3.3 Guidance for the conduct of a phenomenographic research study

Having identified how phenomenographic researchers should be able to justify their research approach, this section will review what guidance is already available from phenomenographic research and EPP to support this endeavour. This guidance will be considered under the following headings:

- An openness to the nature of the phenomenon:
 - obtaining experiential accounts
 - obtaining students' conceptions of disciplinary concepts
- Maintaining an attitude of openness:
 - empathy in transcription
 - empathy during analysis

Generally speaking phenomenographers have shown themselves to be aware of the issues involved in obtaining experiential accounts. The predominant method of accessing students' accounts is that of interview although there are phenomenographic studies that use group interviews, observations, drawings, written responses and historical documents (Marton, 1994 p.4427). The individual interview is the preferred method since this provides a greater opportunity for the participant to reflect on the phenomenon. Marton recognises that, within the interview, the aim is to:

"make things which are unthematized and implicit into objects of reflection, and hence thematized and explicit" (Marton, 1994 p.4427).

The interview is carried out as a dialogue so that it can:

"facilitate the thematization of aspects of the subject's experience that were not previously thematized" (p.4427).

Consequently questions prepared in advance are balanced with those that respond to the reflections of the participant. The participant, in this sense, is seen as a co-researcher and the tenor of the interview should be conversational. In particular, the researcher should attempt to set aside presuppositions about the phenomenon and be ready to follow the participant's course of reflection. Marton, in an earlier paper states that:

"We use questions that are as open-ended as possible in order to let the subjects choose the dimensions of the question they want to answer. The dimensions they choose are an important source of data because they reveal an aspect of the *individual's relevance structure*. Furthermore, though we have a set of questions at the start of the interview, different interviews may follow somewhat different courses." (1986 p.42. Emphasis added).

Svensson and Theman (1983) also stress the need to encourage the participant to reflect and they provide useful observations on the conduct of the interview. They stress the necessity to repeat the respondent's own earlier remarks, so as to force a reflection or clarification of meaning. They recognise that there can be an emotional reaction on the part of the respondent. One presumes that such reflection is not a process that most of the respondents engage in frequently. They therefore suggest that the interviewer needs to keep contact with such reactions and "to elucidate them rather than to neglect them" (p.8).

Despite such statements of an intention to evoke the students' own conceptions, phenomenographers have not explicated what such an intention really entails in terms of addressing the questions to be asked and the way in which interview prompts might be used. Of course, the interviewer has to have some initial questions and some views about the delimitation of the boundaries of interest. Consequently most papers list the type of questions asked of the participant. Thus Prosser (1994) asked students open-ended questions such as "What sort of things did you do in lectures and why?" . Laurillard (1979), in asking about current learning tasks asked, "How did you go about it, how did you start, was any part difficult, what will you do now?" and so on. Marton (1975) does not specify how students were questioned about their reading of the text, although some of these questions emerge in the examples that he gives in the paper and they are inevitably linked with the nature of the article read.

However, where a researcher is interested in a student's conception(s) of a particular phenomenon, the approach taken depends on the nature of the phenomenon. Where the phenomenon is of an educational nature such as learning or understanding, then questions are designed to be as open as possible to all aspects of learning. For example, Marton et al (1993) asked "What exactly do you mean by learning?" and "When you say learning, what do you mean by that word?". It is not stated in the paper what other follow-up questions were asked. Prosser et al (1994) asked students how they would know when they have learned something.

The aim must be to leave the scope for reflection as open as possible and care should be taken to avoid obviously leading questions. Thus some of the questions asked by Van Rossum and Schenk (1984) may be queried in terms of the presuppositions that are implicit within them. For example, they asked students about “the extent to which your study behaviour is influenced by the type of question you expect” and “what do you mean by the distinction active learning versus passive learning?”.

Sometimes students’ conceptions are ascertained through the use of short written statements. This has been most commonly used in ascertaining students’ conceptions of learning and, for example, in students’ conceptions of literature reviews (Bruce, 1994) and mathematics (Crawford *et al.* 1994). One or two general questions are asked to which the students respond in writing, for example, “what do you mean when you use the words ‘literature review’?” and “what is the meaning of a literature review for your research?” Sometimes students were given as much time and paper as they required (Van Rossum *et al.* 1985), sometimes they had limited time to compile a response. The use of written statements allows the researcher to obtain a large number of responses which are limited in scope.³⁶ This addresses the issue raised in Section 2.3.2 of how to extend research to a larger number of participants. However, this may be obtained at the expense of a more limited range of responses where the researcher is unable to ask for clarification or to prompt further reflection.

This latter point raises an important issue which is relevant to openness about the phenomenon. The researcher has to decide who should be interviewed and how many individuals should be interviewed. The aim of phenomenography is to obtain a range of experiences and conceptions. Thus the researcher has to judge how many participants should be interviewed in order to gather an appropriately broad range of views, experiences and perception. However, as was pointed out in Section 2.3.3, this aim should be set against the difficulties involved in the analysis of a large number of interview transcripts. The researcher should resist the temptation to select on the basis of

³⁶ Ramsden et al (1993) obtained written, as well as interview, responses. Here, they acknowledged that their design was directed by the need to collect data on a relatively large number of questions rather than to make intrastudent comparisons of responses to similar questions.

certain presuppositions, for example, that females/ethnic minorities/older people have distinctly different ways of experiencing a particular phenomenon and that a phenomenon is always experienced in a particular way regardless of context.

An openness to the nature of the phenomenon: obtaining students' conceptions of disciplinary concepts

Research into basic disciplinary concepts has tended to rely on interviews where students were asked to solve practical problems so that the opportunity for reflection is fairly closely circumscribed. For example, Johansson et al (1985) asked "A puck leaves an ice hockey club and glides straight ahead on smooth ice - what happens to the puck and why?" and "A car is driven at a high constant speed straight forward on a motorway. What forces act on the car?". Interviewer prompts are used to elicit further explanations from the student such as "How did you reason?" and "How did you arrive at that answer?" (Lybeck *et al.* 1988).

Little has been written about the choice or design of such questions. Only Prosser (1994) offers a rationale for the design of such a question. He states:

“having selected the key concepts, interview tasks were developed in which the key concepts were embedded. In developing the tasks, the main criteria were that (1) the key concepts were central to an understanding of the phenomena represented in the tasks, and (2) students had to have some prior experience of the tasks.” (p.191).

In the event, it transpired that one of the tasks was not successful. However, there is no comment in the paper as to what “not successful” meant.

Phenomenographic researchers commonly prompt students as they respond to the question posed. But only Lybeck et al (1988) recognised that prompting must allow the student's experience to take the lead. In their paper they make it clear that they

attempted to allow *students'* conceptualisations to be developed within the interview. Although the question they posed involved the use of the term "mole" they stress that:

"the interviewer used only such concepts and terms as had been introduced by the students themselves" (p.84).

Thus the analysis focussed on the pattern of students' conceptualisations, setting aside the question of their nearness or distance from the interviewer's concept of mole. It would appear that, within phenomenographic research, there is more scope for using open questions and non-directional prompts.

Maintaining an attitude of openness: empathy during transcription

In phenomenographic research interviews tend to be transcribed verbatim prior to analysis. However, only Svensson and Theman (1983) consider the transcription process in any detail. This is surprising since transcription is not necessarily a neutral process. Kvale (1996) observes that transcription is much more than a mere clerical task and raises methodical and theoretical problems. Thus the protocols should be regarded as:

"artificial constructions from an oral to a written mode of communication" (p.163); and

"frozen in time and abstracted from their base in a social interaction. The lived face-to-face conversation becomes fixated into transcripts. A transcript is a transgression, a transformation of one narrative mode - oral discourse - into another narrative mode - written discourse. To transcribe means to transform, to change from one form to another." (p.166)

In this context, the distinction between RIU and REU (Figure 2.1) is of relevance. It highlights the role of the protocol (or text) and shows that, although the subject text depends on the subject experience, the former has an autonomy from the latter.

Svensson and Theman (1983) recognise this and provide advice on the transcription process. They stress the need to include all remarks in the written protocol, as well as indications of emotional reaction (laughter, giggling, etc.) All protocols should be proof-read in conjunction with the audio tape. Commas and full stops should be used carefully to indicate pauses and emphases. Nudging “hms’s” should be omitted where, in fact, they are supportive of a monologue whereas a “hm” which either negates or confirms a statement should be included and so on. Thus the overriding emphasis in transcription has to be to include anything that is likely to affect the interpretation of meaning. However, it is not clear from a reading of phenomenographic research papers how researchers have dealt with the process of transcription.

Maintaining an attitude of openness: empathy during analysis

It is useful, when considering empathy during analysis to distinguish between procedures that relate to REU and those that relate to RIU. The researcher should attempt a good empathetic understanding before moving on to interpretative understanding.

Karlsson’s (1993) discussion of what is entailed in achieving REU is of value to phenomenographers. The first step consists of reading the text until one has a “good grasp” of it. This would mean that the researcher is ready to proceed with the second step of identifying meaning units (MUs). This is a division of the text into sections wherever there is a shift in meaning. What constitutes a shift in meaning is, in a sense, not crucial. Karlsson (1993) describes the division of the text into MUs as:

“first and foremost, a practical aid. It aids the researcher in maintaining a concentrated and dwelling attitude on each shift in meaning in the text.

Sometimes the researcher may divide a very short sentence, if the words contain important significance to be further analyzed in the more penetrating analysis in step 3 [involving RIU]. It is important to note that the division of the text into MUs is not a discrimination of elements. The MUs are not independent elements

making up the text. Each unit is itself a discernible “part” in the contextual wholeness of the protocol. ” (p.97).

What is most important is that the researcher maintain a dwelling attitude and empathise with the experience of the participant.

It is only at “Step 3” that interpretation takes place. But even at this stage, REU will be required. There will be an oscillation between REU and RIU. RIU will be used in extracting quotations for a pool of meanings but REU may be invoked when the context of individual quotations is referred to during subsequent analysis. Karlsson usefully points out that care should be taken about the language used during interpretation. Theory laden language should be avoided³⁷.

As stated earlier, it is difficult to ascertain from a reading of most published papers exactly how phenomenographic analysis was conducted. Some researchers (for example, Ramsden *et al.* 1993; Bruce, 1994; Ramsden *et al.* 1989; Ebenezer and Gaskell, 1995) refer to the description of the analytical process provided by Marton and Säljö (1984) or Marton (1981). Others either make no reference at all to these (for example, Prosser and Webb, 1994; Dall'Alba *et al.* 1989) or only briefly describe their analytical approach. Svensson and Theman (1983) provide by far the most detailed review of the process of analysis, although the context of their research (conceptions of political power) was more open-ended than that found in most typical educational phenomenographic research projects.

It is apparent that Svensson and Theman pay close attention to the transcript and attempt a “good grasp” of it. They point out that interviewer should keep an open mind about the types of conceptions being identified. They observe that the interview:

³⁷ Care is needed here, even the term “approach to learning” , first coined in early phenomenographic research, is now theory-laden.

“represents a constant flow of changing opinions along with the occurrence of new facts and new considerations leading to the development of new and alternative conceptions” (p.7).

They recognise that an interviewee may have one or more varying conceptions of the phenomena. Thus they see it as the task of the interviewer:

“not to stop and in some sense ‘conserve’ established conceptions; on the contrary, the interviewer had to constantly ask whether there were not more aspects to be considered in relation to the recently uttered statement or conception” (pp.7-8).

Svensson and Theman see the analytical process as including:

- the selection of significant statements;
- the delimitation of parts of the interview representing the conceptions of the phenomenon under review (political power in this case);
- the relation of the significant parts to the whole interview; and
- a consideration of the difference between the oral and the written version of the interview.

The selection of significant statements involves taking account of both the expressed and intended meaning attached to statements, taking into account that:

"every reply is a reply to a question and almost every question emerges from the previous reply. Everything is connected to something else" (p.10).

Once significant statements have been identified then comparisons may indicate a continuity of conception or qualitatively different conceptions across contexts. This requires close attention to the words used and the sense intended. It also requires many

reviews and reiterations by the analyst. So far as the relation of the significant parts to the whole is concerned, they highlight the problem of knowing what may be relevant and what may be omitted. They observe that:

"in the transcribed version...all material tends to appear, with equal internal value, to represent pure content" (p.18).

It seems entirely appropriate that Svensson and Theman are quite happy to omit or reorder material if, in their view, this provides a better sense of what the respondent meant.

3.4 Conclusions

Guidelines for the conduct of a phenomenographic research study

It was proposed in Section 3.2 that phenomenographic researchers should be able to justify their research approach and findings by demonstrating the following:

- that there is an attitude of openness about the nature of the phenomenon under study;
- that the attitude of openness is maintained throughout the collection of data and its analysis; and
- that the process of collection of data and its analysis is sufficiently clearly described such that the nature of the findings and their justifiability is readily apparent.

Researchers should also;

- indicate the way in which they have delimited the research in terms of the phenomenon under investigation and their developmental objectives.

Drawing on the guidance discussed in Section 3.3, it is proposed that the guidelines set out below should be followed in the conduct of phenomenographic research.

1. The researcher should identify the broad objectives of the research study, the phenomenon under investigation and the degree to which these may be tentatively held;
2. the selection of participants should avoid presuppositions about the nature of the phenomenon or the nature of conceptions held by particular types of individual;
3. the most appropriate means of obtaining an account should be identified given the presumptions made about the phenomenon or participant (and such presumptions should be clearly stated);
4. in obtaining experiential accounts the participant should be given the maximum opportunity to reflect and that the questions posed should not be based on presumptions about the phenomenon or the participant;
5. the role of the interviewer is to provide the participant with an opportunity to reflect and the actions of the interviewer should support this;
6. the transcription of the interview should be accurate and attempt to reflect the emotions and emphases of the participant;

7. the initial analysis should be devoted to the development of empathetic understanding. It should set-aside presumptions concerning:

- theories or earlier research findings
- personal views and beliefs
- authorised versions of conceptions

It should involve a dwelling attitude and procedures that sensitise the researcher to the experience of the participant;

8. there should be a recognition and re-statement of the research objectives prior to further analysis. This analysis should avoid premature closure for the sake of producing logically and hierarchically-related categories of description; and
9. the process of analysis should be sufficiently clearly described such that it is apparent how bracketing and empathy have been achieved and how findings have emerged.

Having established guidelines for the conduct of a phenomenographic research study, Chapter 4 will describe the design and conduct of such a study within introductory accounting.

CHAPTER 4

THE DESIGN AND CONDUCT OF A PHENOMENOGRAPHIC RESEARCH STUDY WITHIN THE DISCIPLINE OF ACCOUNTING

4.1 Introduction

Chapters 1 and 2 have provided the context and justification for the research study which will be described in this chapter. In particular they have shown that:

- 1) previous research demonstrates that students' approaches to learning are contextual and that further study is warranted within specific disciplinary contexts;
- 2) student's conceptions of disciplinary concepts may be at variance with those accepted within the discipline despite the students having undergone courses within higher education;
- 3) the introductory accounting course provides a suitable context for exploratory research within the discipline of accounting; and
- 4) phenomenography, despite some problems with the method, provides an appropriate way of enquiring into students' experiences of learning and their understanding of concepts.

Chapter 3, drawing on the critical discussion of phenomenographic research practice in Chapter 2, set out criteria for the evaluation of the phenomenographic research method and provided guidance for its conduct.

This chapter will now describe how the phenomenographic research method is applied to a study within the discipline of accounting. Section 4.2 explains how the objectives for

this research study were developed; the initial objectives for the research study were amended in the light of a critical review of phenomenography. Section 4.3 then describes the research process in this research study. In particular, the description of the process seeks to demonstrate how the guidelines proposed in Chapter 3 (Section 3.4) were followed in practice.

4.2 The objectives of the research study

The objectives of this research study were initially designed on the basis of a review of previous phenomenographic research into student learning and disciplinary concepts and of the phenomenographic research method. Consequently they closely followed practice as evidenced in papers published prior to mid-June 1995. However, even at that stage certain aspects of prior studies, and the nature of phenomenography itself, raised issues of concern. These were:

- should what constitutes a key disciplinary concept or key learning activities be taken for granted?;
- should there necessarily be a limited number of categories of description and are they necessarily logically and hierarchically related?;
and
- the vagueness with which phenomenographic analysis procedures were described.

Consequently initial research objectives were specified which, whilst based on well-established approaches to phenomenographic research, took account of these concerns.

The initial research objectives were as follows:

1. the identification of key accounting concepts and associated learning activities within the introductory accounting undergraduate curriculum from the perspective of both lecturers and students³⁸;
2. for those key accounting concepts and learning tasks selected, the identification of categories of description for key accounting concepts and, by drawing on the logical relationships between them, the establishment of a hierarchy of categories;
3. the identification of categories of description for approaches to learning tasks and, by drawing on the logical relationships among them, the establishment of a hierarchy of categories;
4. a review of the appropriateness of the approach to learning relative to the understanding of the concepts; and
5. a comparison of findings from the investigation with previous research in the areas of conceptual knowledge and the nature of disciplinary knowledge and competencies.

It can be seen that, in objective 1, key accounting concepts and typical learning tasks were not taken for granted. Initial interviews were conducted with the objective of identifying key accounting concepts and learning activities from the perspective of students and lecturers. Once this had been ascertained, it was intended to conduct research into approaches to learning and students' conceptions within a context which was relevant to the experiences of students and lecturers and to the learning and teaching of accounting.

³⁸ Within the context of the United Kingdom.

However, it quickly became apparent that the initial interviews with lecturers revealed a much more complex state of affairs had been expected. The interviews revealed the following:

- a) Key accounting concepts did not spring out from the transcripts. Rather "views of accounting" emerged that differed in fundamental respects. Dependent on the "view" that emerged, conceptions of say, the balance sheet, the profit and loss account, the cash flow statement differed. Moreover, it was possible that a lecturer would possess more than one of these views. Such multiple views did not appear to be mutually exclusive. A lecturer's views may vary according to whether he/she is talking about the course objectives, the explanations provided to students or "what he or she really thinks" in a personal capacity.
- b) Given the variety of "views" of accounting that might be held, the teaching approach adopted by a lecturer may well differ from the "view(s)" held. In fact, approaches appeared to be somewhat mixed in terms of the "views" to which they related. The sequencing of topics, which can be seen as underpinning a particular "view" differed in significant ways. Although lecturers sometimes acknowledged sequencing to be a problem, they had not attempted to "solve" it.
- c) Lecturers referred to learning approaches about which they had quite clear views. However, it was of interest that there was little reflection on, or discussion of, the learning activities in which the students might engage. Initially, it appeared that the activities provided for the students were taken for granted. The question of "what seminar questions do you find work particularly well or badly?" appeared to have little meaning for the lecturers. It appeared that "typical accounting questions" are so widely accepted that they are not a focus for reflection.
- d) Whilst there was a focus on the phenomenon of "key concepts" which underpinned learning in accounting, it quickly became apparent that there was a range of further concepts and skills that were deemed to be of importance. These

included numeracy (although this term requires amendment to take into account information assimilation/presentation skills) and business and organisational concepts. Also some lecturers considered that accounting should be placed in a context and students were perceived to lack this contextual knowledge.

- e) Dilemmas emerged for some lecturers. Teaching accounting emerged as a problem about how to present accounting to students, whether as an objective, scientific and technical subject or as something more complex, which took into account the social, political and organisational context.

Thus the teaching of accounting emerged as a complex area. It no longer seemed appropriate (or indeed, possible) to identify key accounting concepts and learning activities. In fact, the phenomenon of “an approach to learning” appeared to be broader than had previously been envisaged. Further, lecturers’ *conceptions of the subject* itself appeared to be of more importance than *key concepts within the subject*.

It was therefore decided to continue with the interviews but to proceed with revised objectives. In particular, the aim was to keep an open mind about the nature of the phenomenon and to abandon the aim of identifying categories of description. Rather, the aim of the research was to look for themes arising from the students’ and lecturers’ experiences of accounting. These reflections led to the following revised objectives:

1. to identify key aspects of what constitutes “learning accounting” and “teaching accounting” for students and lecturers;
2. to identify students’ and lecturers’ conceptions of accounting; and
3. to identify the extent to which students and lecturers share experiences in common or differ in their experiences.

A further objective relates to the phenomenographic method itself. As discussed in Chapters 2 and 3, detailed accounts of the phenomenographic approach to the collection

and analysis of data are sparse and it is difficult to obtain a full account of the issues arising from the method from research papers. Accordingly a further objective of this study was to conduct a critical evaluation of the phenomenographic research approach and:

4. to conduct the study in accordance with the guidelines developed in Section 3.4 and to provide a full account of the research process so as to support claims of justifiability.

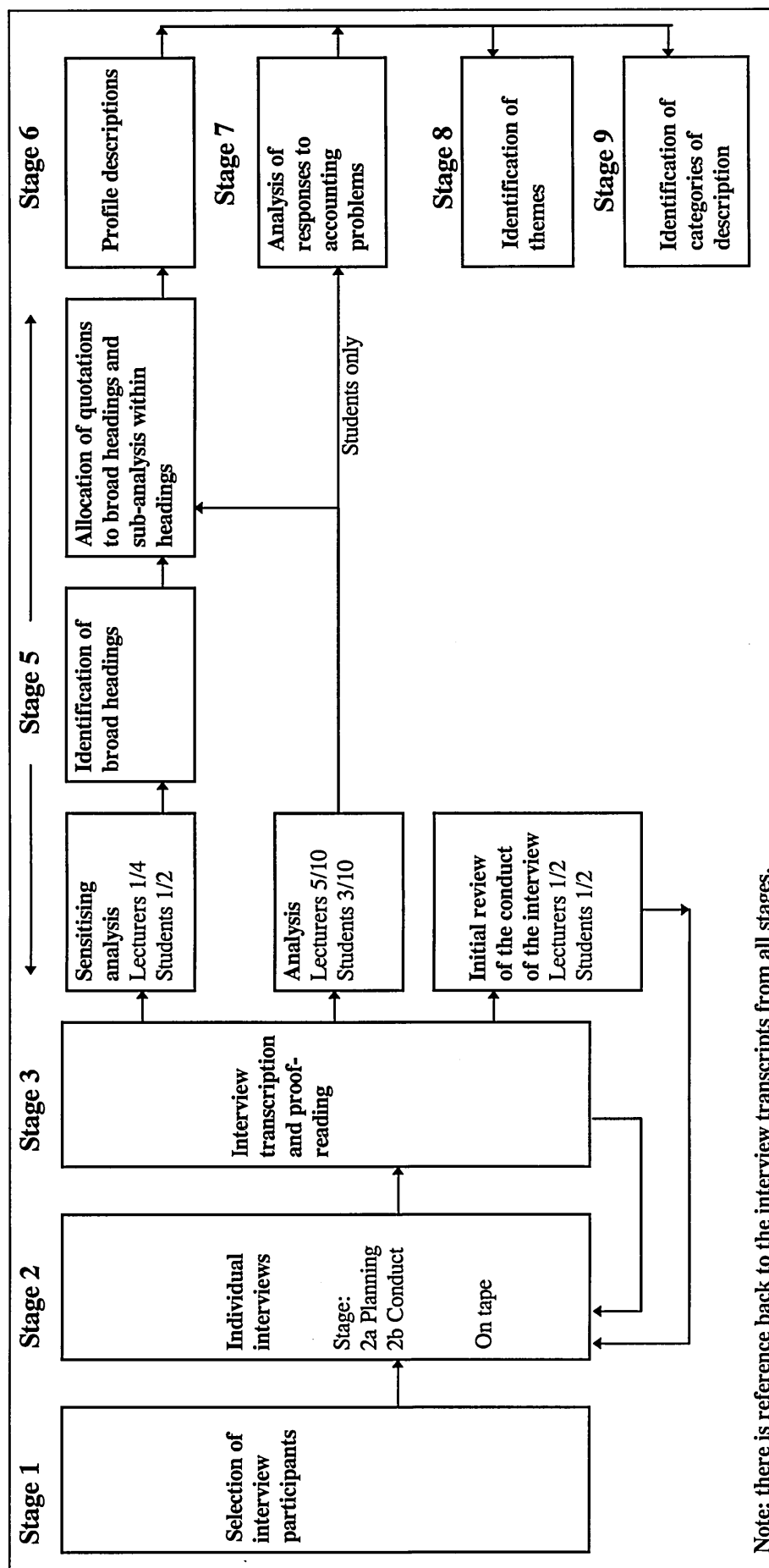
4.3 The design and conduct of a phenomenographic research study within the discipline of accounting

This section will describe how this phenomenographic research study was conducted and how the guidelines set out in Section 3.4 were followed. It will also describe the practicalities involved in achieving those guidelines. Section 4.2 has set out the objectives for this research study and has indicated the degree of openness adopted vis-à-vis the phenomenon under investigation. The subsequent stages involved in this study are outlined in Figure 4.1 and will now be described in detail.

4.3.1 Stage 1 - the selection of interview participants

The aim of phenomenography is to obtain a range of experiences and conceptions so that similarities and differences can be fully explored. The key issue here is: “how many participants should be interviewed in order to gather an appropriately broad range of views, experiences and perceptions?” This issue has also to be set against the difficulties involved in the analysis of a large number of interview transcripts.

As discussed in Section 2.3.2, Trigwell (1994) pragmatically favours 15 to 20 interviewees and this is a generally accepted number within phenomenographic research. It was decided, therefore, to interview 10 students and 10 lecturers and to review, after



the interviews and initial analysis, whether this number had provided a reasonable range of experiences and conceptions.³⁹

The lecturers were selected partly on the basis that I knew them or that they had been referred by an academic colleague. They could therefore be easily approached with a request for an interview. In addition, it was decided that if the lecturers came from a variety of higher education institutions and courses, rather than just one, then confidentiality and anonymity would be easier to preserve. However, there was an element of purposeful selection. This meant that I sought to ensure that the ten lecturers included variety in terms of: length of teaching experience, industrial/professional experience and type of courses taught. However, this review of their experience was rather informal and based on general knowledge of the individuals concerned.

Biographical information was not obtained prior to their selection. This selection review was merely designed to avoid the extreme possibility, for example, of selecting ten research assistants who had only been teaching for one year. A list of the interviews carried out is contained in Appendix 2. An example of the information provided to participants prior to interview is provided in Appendix 3.

All lecturers taught introductory accounting but on a variety of different courses as follows: BA Business Studies (BABS), BA Accounting and Finance (BAAF), BA Combined Studies, BA in Languages/European Studies, BTEC HND, BA Information Systems, BA International Business Studies (BAIBS), BA Business Administration and BA Hospitality Management. Thus it was felt that “introductory accounting” might be seen in its broadest sense. Nonetheless, it was found that there were great similarities between these different courses.

Somewhat different selection criteria were followed for the students. Those interviewed all came from the same university⁴⁰. All but one student⁴¹ had studied the same first year

³⁹ Although this assumes that more participants would provide a wider range of experiences and this may not necessarily be the case.

⁴⁰ Three of the lecturers interviewed taught on this introductory accounting course. This was thought to be necessary to ensure that this course was not substantially “different” from other introductory accounting courses in terms of its syllabus and teaching approaches (and it was not) and to specifically compare lecturers’ and students’ experiences of the same course.

introductory accounting module. This accounting module is studied by large numbers of first year students as it forms part of a foundation year for students studying business-related subjects. Thus the students were enrolled on different degree courses as follows:

<u>Students</u>	<u>Degree course</u>
1,2,3,4,7	BAAF
5	BAIBS
6,8,9,10	BABS

It was considered important that the students had studied the same accounting course since this would provide data about the variety of ways in which one course might be experienced by different students.

The decision about when students should be interviewed about their experience of learning accounting was difficult. It was governed, to an extent, by pragmatic reasons. It was thought to be appropriate that students should be interviewed at the end of their course when they had a fair amount of experience to reflect on, but that experience would be fairly recent. However, this requires careful timing. The “end” of their course could denote immediately after examinations (in which case access to students is difficult), some time after examinations (upon entry into the next academic year) or before examination revision (which means in March or April).

It was intended to conduct interviews between December 1995 and May 1996. Therefore volunteers were initially sought from the second year of the BAAF degree course to be asked to reflect back on their experience. This had the benefit that they had completed their course (teaching, revision and examinations). Four such volunteers were interviewed in February and March 1996. Volunteers were then sought from the first year course, since they were then reaching the end of their studies (but would have not yet started revision or sat their examinations). It was difficult to obtain volunteers. It is presumed that this reluctance was due to pressure of work (there were a large

⁴¹ This student had studied a similar first year introductory accounting course at the same university prior to moving into the second year of the BAAF degree.

number of course work assignments due in), lack of interest or the proximity of examinations. Payment was therefore offered in recognition of the time taken by the interview⁴² and the search was extended to current second year students. This brought forward eight offers (the first six of which were accepted). Clearly, these students are self-selecting. However, it was not possible to identify any common feature to these students that might indicate that, as a group, they might present a restricted range of experience or conceptions.

To summarise, 10 volunteer students, from the first and second years, were interviewed as follows:

- * 4 second year students (Students 1 to 4), currently studying a second year accounting module;
- * 3 first year students (Students 5 to 7) currently studying the introductory accounting module; and
- * 3 second year students who no longer study accounting (Students 8 to 10).

In the event 20 interviews appeared to provide ample data over a wide variety of areas connected with the learning and teaching of accounting. It appeared that there was a sufficient element of repetition or re-occurrence of themes and perceptions such that saturation had occurred (Guba and Lincoln, 1994).

4.3.2 Stage 2a: obtaining experiential accounts - interview planning

The objective of the research study was to identify themes and conceptions of accounting as they emerged from the lecturers' and students' experiences of teaching and learning accounting. The interview was used to obtain access to the students' and lecturers'

⁴² A £5 book token, which was also given to the previous four volunteers.

lifeworlds. As discussed in Chapter 3 this provides a greater opportunity for the participant to reflect on the phenomenon and for the interviewer to encourage reflection. Accordingly, it was important to design the interview so as to ensure that this opportunity was provided and to permit a open view of what the phenomenon might be. The interviews were designed so as to elicit the experience of the participant of certain central broad phenomena: accounting, teaching, learning, the teaching of accounting and the learning of accounting, the student, the lecturer and so on.

Lecturers' interviews:

All lecturers⁴³ were to be asked the same initial question: "What do you expect students to have learnt or achieved by the end of the course?". Thereafter the interviews were semi-structured, being designed to elicit aspects of the experience of teaching accounting and the nature of accounting. The lecturer's interests and responses were to dictate much of the shape and content of the interview. Obviously, it was anticipated that from time to time one would have to take the interview forward. A checklist of possible prompts was prepared in advance but it was not intended to use these to structure the entirety of the interview. Open-ended questions were to be asked in a variety of areas, covering such aspects as:

- students' problems;
- concepts that underpin student learning;
- notions of learning;
- lecturers' experiences of learning accounting;
- teaching approaches;
- learning activities;
- lecturers' attributes; and
- student's attributes.

⁴³ Some lecturers taught on introductory courses for both accounting and non-accounting students. Thus it was decided to ask the lecturers, during their interview, to reflect primarily on their experience of teaching to non-accountants.

The emphasis was on exploring aspects of teaching accounting in their broadest sense and being open-minded to all possible aspects of the subject being taught. In practice, not every item on the checklist was referred to. Most interviews lasted between 45 and 75 minutes⁴⁴. A list of the interview questions and prompts is provided in Appendix 4.

Students' interviews:

So far as the students were concerned, the interview was planned to comprise two elements: each student was requested to answer two specific accounting questions and was also asked about his or her experience of learning accounting. The specific questions were presented to the students in written form as follows:

The balance sheet of Log Ltd has the same net asset total at 1st January 1995 and 31st December 1995. Assuming that Log Ltd has traded during the year, what could explain this?

Lesley is a sole trader retailing sports equipment. The business started up on 1st January 1995. Lesley has just received the accounts for the year ended 31st December 1995 and has asked "My cash has reduced by £25,100 but there is a profit of £15,000". Can you explain to Lesley why this is?

(The question Lesley was supported by a balance sheet and profit and loss account - see Appendix 5.)

The design of these questions drew on the type of questions previously used in phenomenographic research to draw out student conceptions, for example, "A golfer hits a ball and it lands on a completely level green - what sort of path will it follow and why?" (Prosser and Millar, 1989) and "Why does a bun cost 50 ore?" (Dahlgren and Marton, 1978).

⁴⁴ There was one interview per participant.

It was intended to ask the students about concepts that were important in learning accounting, but even after five interviews with lecturers it was not clear what these might be or how they might be connected. However, two central concerns emerged clearly from the lecturers' interviews: that students did not understand the difference between cash and profit and the importance of the relationship between the profit and loss account and the balance sheet. Accordingly, these two questions (Log and Lesley) reflected these concerns.

In designing Log, it was assumed that the equivalence of an increase in net assets and profit is an important concept in accounting. The question presented students with a very bare picture. I deliberately did not contemplate how the student might respond. I was as much interested in *how* the students would tackle it, as the "answer" that they came up with. Where students experienced difficulty in answering the question, it was intended to use prompts, as appropriate, to guide the student through the possible lines of enquiry. For example: "net assets represents the total of one side of the balance sheet - what might you find on that side of the balance sheet?" and "What will be on the other side of the balance sheet?". As discussed in Section 3.3 prompts have often been used in previous scientific phenomenographic research. However, one has to be aware that such prompts may reveal more about the researcher's line of thinking than the students. Thus prompts were used sparingly.

Lesley was designed for a slightly different purpose than Log. Whilst the concepts of cash and profit are central to this question, it was important to note the approach that the students took in answering the question. Moreover, it was intended to use this question as a vehicle to ascertain students' conceptions of the various components/aspects of the balance sheet and profit and loss account. All questions and prompts were voiced in the context of what Lesley might ask or want to know, implying a relatively naive questioning rather than a technical inquisition. The aim was to encourage the students to use their own words and ways of viewing the financial statements.

In the interview, each student was presented with the two questions on a separate sheet of paper to which they could refer. The students were encouraged to think aloud and

often I would voice what they were doing. For example, “I see you’re looking at the fixed assets figure” and so on. Sometimes this would elicit a response, sometimes not.

The remainder of each interview comprised a series of open-ended questions about the student's experience of learning accounting. This approach was similar to that followed for the lecturers. A list of interview questions and prompts is included in Appendix 6.

4.3.3 Stage 2b: obtaining experiential accounts - the conduct of the interview

It was decided to conduct the lecturers’ interviews first, in the expectation that it might be possible to identify some key concepts that could form the basis of questions asked of the students. The interviewing was divided into two rounds, with five lecturers and students in each round. This was intended to provide an opportunity to reflect on the process and initial findings before engaging in further interviews.

Critical to the justifiability of the research process are the questions asked of the participants and the way in which the interviews are conducted. Accordingly, listed below are the key features relating to the conduct of the interviews.

1. Listening and silencing skills are required of the interviewer:

The interviewer should listen intently to the content of what is being said: identify key words, ideas, be aware of non-verbal cues which indicate emphasis and emotional tone. The interviewer should develop listening skills which support and encourage empathy with the participant. Empathetic listening is required to “hear” the meanings, interpretations and understandings that shape the world of the participant. This also requires a silencing; a silencing of the interviewer’s concerns, preoccupations, preconceptions, judgments and inclination to start analysing responses rather too early.

2. The interview should be regarded as a conversational partnership:

Such listening and silencing requires the interviewer to encourage the participants to elaborate, provide incidents, clarifications and, maybe, to discuss events at length. This requires fairly open questions such as “tell me more about that...” or “can you give me an example of what you mean by?” . This may give the impression of the interviewer as the person who takes responsibility for the interview and who directs it. Yet the participant should be regarded as partner/researcher within the endeavour with the interviewer acting more as a facilitator than as an interviewer. If the participant can direct the interview to what is of interest and what is regarded as important then the interview gains depth and a closeness to the experience of the participant.

3. The interview should be semi-structured:

The interviewer will introduce a topic and will guide the discussion by asking specific questions but this feature will be subordinate to the first two features described above.

These features place heavy demands on an interviewer and interviewing skills will only be developed over a period of time. The interview is bound to be affected by the interviewer’s personality, experiences, biases and interests and their perceived relationship to the interviewee. This is not to be regarded as a limitation of the interview process, but rather an acknowledgment of the status of the interview within the subject of what is being researched. The interview is an attempt to assist the participant to reflect on particular experiences. One has to accept that it is quite possible that, on another day, with another interviewer, rather different reflections might emerge.

The approach to the planning and conduct of the interviews took the above observations into account. In practice, it was found that the interviews were very tiring. As a novice at interviewing I found it difficult, in the first few interviews, to engage with the participants without immediately responding in my own way to what they had said.

Listening required a great deal of concentration but that concentration was affected by my concern about “would the interview go well?” and “would it provide the sort of data that would be ‘useful’?” I was also worried about the tape recorder and whether the participant’s speech would record clearly. Because of this concern, the interview approach was reviewed after the first two interviews⁴⁵. Subsequently I found that in the following interviews, I was more able to relax, listen more carefully to the participant and able to encourage reflection on the part of the participant. However, there is no doubt that a skilled interviewer would conduct the interview more effectively in terms of the key features described above.

Interviews were either conducted in a spare office within the university concerned or in the lecturer’s own office. When using the spare office, the student or lecturer would be offered a cup of coffee and there would be some informal chat before launching into the interview itself. Interviewees reacted to the interview in a variety of ways. Some lecturers and students were initially quite wary in how they answered questions, perhaps wondering how they were expected to answer, but they soon relaxed and conversed easily. Two lecturers were interested to note how they “rambled” in response to questions, saying something, changing their mind, and so on. In fact, several lecturers commented on how nice it was to be able to talk about their teaching in such detail and to have someone to listen to them. However, for all lecturers and students, any initial discomfort with the interview appeared to wear off very quickly. No one appeared to be distracted by the tape recorder.

4.3.4 Stage 3 - interview transcription and proof-reading

Interviews were audio-recorded and transcribed taking into account the issues discussed in Section 3.3. Most interviews were transcribed by a secretary⁴⁶. The interviews were transcribed as follows:

- punctuation was used to support emphasis;

⁴⁵ This is discussed in Stage 4 below.

⁴⁶ I transcribed three interviews.

- pauses beyond what was felt to be the norm were noted but not timed;
- exclamation marks were also used to denote meaning; and
- laughter was indicated.

I proof-read all of the transcriptions and this was time-consuming. Even with quite a clear tape-recording it is difficult to hear everything that the interviewee says and it is very easy to inadvertently paraphrase the interviewee's words. For this reason, it may be better to have a secretary type the transcript initially. I found that when I carried out the initial transcription I tended to paraphrase what the participant was saying⁴⁷ and there may be less inclination to paraphrase where the transcriber is more detached from the topic of the interview. Certainly, proof-reading requires much repeated listening and one feels quite familiar with the interview by the time the transcript has been checked.

Even so, since much can be lost, in the way of emphasis and tone, during transcription it is a good idea to listen to the tape several times during the initial analyses rather than to analyse directly from the transcript. I find now that, in reading the transcript, I can hear the voice of the participant coming through, although this recedes with time unless the tape is listened to again.

4.3.5 Stage 4 - initial review of the conduct of the interview

In practice it was found that a review of the first two interviews was sufficient to amend the interview approach in a way that proved satisfactory for the remainder of the interviews. The first interview went well. Lecturer 1 was very willing to talk and responded easily to questions. However, once talking, Lecturer 1 was very inclined to pursue particular lines of reflection regardless of the questions asked. This was interesting and I did not prevent this by repeating questions immediately or by insisting that a question be answered. By way of contrast, the interview with Lecturer 2 felt more stilted. It was not that Lecturer 2 was unwilling to talk, but more that this was her

⁴⁷ This is interesting. It is very easy to think that one is typing an exact copy of what was said but small changes are often made in the sequencing of wording or in substituting similar, but different, words.

natural style of conversation. Nonetheless, it was necessary to review how the interview had been conducted so as to ensure that the interviewee was offered as much opportunity as possible to reflect on her experience.

One way of doing this was to analyse the questions that had been asked. Inevitably I found that there were useful areas of reflection that had not been anticipated. Consequently the list of questions and prompts was revised. However, in practice, I did not make extensive use of my list of questions and prompts within interviews. I tended to follow the reflections of the interviewees and would only refer to the checklist at the end of the interview to ensure that there were no major areas that had not been addressed, for example, the lecturers' views on learning or their experiences of learning.

It was interesting to note that some of the questions just didn't "work" in practice. For example, in the first three interviews lecturers were asked "are there any particular workshop activities that you find are particularly successful?". Yet this failed to evoke a natural response from the lecturers. They appeared to accept workshop activities (i.e. questions) as a given element within the course and did not appear to question their efficacy. This question was asked because I had found, in my own teaching, that some questions seemed to strike a particular chord with students and were most successful in stimulating discussion or understanding by students. I therefore stopped asking this question. However, Lecturer 5 started to talk about this aspect and when asked this question she enthusiastically responded with examples of questions that worked particularly well. There are two lessons to be learnt from this observation: that some questions may be generated from what is particularly meaningful for the researcher but may have little meaning for the interviewee and that the lack of response to a question is as interesting as a response itself.

Further analysis of the questions that had been asked in the first two interviews focused on the *type* of question asked: They were categorised as follows:

- question asked from the prompt list;
- question asked as a follow-up to what the lecturer had said

(although this might refer, where relevant, to a question from the checklist); and

- confirmatory response or expression of interest.

The interview with Lecturer 1 lasted 55 minutes and that with Lecturer 2, 30 minutes.

The following questions were asked:

	L1	L2
Initiated questions	8	14
Follow-up questions	24	14
Confirmatory responses	<u>12</u>	<u>5</u>
Total	<u>44</u>	<u>33</u>

This analysis reinforced my impression that Lecturer 2 was less forthcoming and responded in a way which made follow-up questions difficult. Nonetheless, there were still a fair number of follow-up questions with Lecturer 2 and it appeared that my memory of the interview may have exaggerated how stilted it felt.

This was a useful exercise as it highlighted the value of responding to the reflections of the lecturer rather than concentrating on prompts. Already it was apparent that there were aspects within the interview that surprised me and that it would be of value to encourage lecturers to talk relatively freely. Only in three further interviews did I experience similar problems as that faced with Lecturer 2. Again, I concluded that this arose from the lecturers' and students' natural modes of conversing. The remaining lecturers and students were found to be very forthcoming and willing to talk openly about their teaching and accounting.

I found that, in the remaining interviews, I could follow-through on participant responses more effectively whilst still ensuring that a breadth and depth of reflection was encouraged. As indicated above, whilst the checklist was not often referred to, the prompts provided me with a heightened awareness which assisted me in follow-up questions. I also became much more aware of the usefulness of restating what the

participant had said, partly as a confirmatory measure, but partly because it often encouraged the participant to extend their reflections. It was found that, on occasion, the interview became, in part, a discussion with a colleague. However, this did not last long since I would not engage in the discussion in the sense of sharing my views and experience, rather, I sought to obtain theirs.

4.3.6 Stage 5 - a sensitising analysis

The analysis of the interviews (which inevitably started even during the interview) was a complex and, at times, quite overwhelming task. There was a voluminous amount of information and the process of analysis involved a continuous cycle of reduction and interpretation. At this point one could sympathise with the comment about how difficult it is to deal with so much information (Trigwell, 1994). Tesch (1990) calls this process “de-contextualization” and “re-contextualization”. This process results in a “higher-level analysis”:

“While much work in the analysis process consists of ‘taking apart’ (for instance, into smaller pieces), the final goal is the emergence of a larger, consolidated picture” (Tesch, 1990).

I had to work out an appropriate way of taking the interviews apart (Stages 5 to 7) and then of identifying key themes (Stage 8).

Marshall and Rossman (1995) discuss issues involved in the generation of categories, themes and patterns. They describe this phase as “the most difficult, complex, ambiguous, creative and fun” (p114). Yet, almost inevitably, it is the most difficult phase to describe, involving as it does:

“a heightened awareness of the data, a focused attention to those data, and an openness to the subtle, tacit undercurrents of social life. Identifying salient themes, recurring ideas or language, and patterns of belief that link people and

settings together is the most intellectually challenging phase of data analysis and one that can integrate the entire endeavour.” (p.114).

The first five interviews with lecturers were completed before a detailed analysis of the transcripts was started. This delay was intended to avoid prejudicing the lecturer interviews by engaging in too early an analysis. During Stage 5 I experimented with the analysis for Lecturers 1 to 4 and Students 1 and 2. Once I was satisfied that I had identified an appropriate way of analysing the interviews, this process was then applied to Lecturers 5 to 10 and Students 3 to 10. I shall describe below what was involved in this experimentation and the final analytical procedure that was adopted.

Firstly, I experimented with the analysis for Lecturer 1. An overview of the process adopted for Lecturer 1 is provided in Figure 4.2

1. Transcript reviewed in its entirety for the main points of focus for that particular lecturer.
2. Transcript reviewed on a word-for-word basis for identification of component aspects relating to teaching and learning of accounting.
3. Identification of broad headings under which component aspects might be grouped
4. Allocation of quotations (via a paraphrase) to the broad headings
5. Transcript paraphrased and a précis produced.

Figure 4.2 Overview of the analysis of the Lecturer 1 transcript

Initially, the transcript was split into numbered sections for the purpose of referencing. I read through the entire transcript several times looking for key aspects of what was important for that lecturer in the teaching of accounting. For example, what emerged quite clearly was the extent to which she related to the students and the students' feelings. The lecturer herself used quite emotive language to describe her teaching and

was obviously very involved with the process of teaching. There was an emphasis on the process of teaching and less emphasis on the subject matter of accounting.

The transcript was then read word by word dwelling on each sentence. Each sentence was considered in the context of the general utterance and in the context of the question that had been asked. It became apparent that often the lecturer didn't answer the question that I thought I had asked but, rather, she proceeded with her own line of reflection and my question was interpreted in that light. I started to highlight component elements of each response and to identify the main meaning of each sentence or response. An example of this approach can best explain the process. Detailed below is an extract from the interview with Lecturer 1. Identified in bold is what were considered to be key aspects of this particular utterance.

Interviewer:by the time the students get to the end of a course what do you think they should have got out of it or have achieved?

*L1: 3 Um, if you asked me this question about **three years ago** I would have answered it in a **completely different manner**. I would really. 4 But if I just relate it to (course title) 5 then they should at least be able to read **the company report and make sense of it**. That's really the basic. 6 That's really looking at the **financial accounting**, 7 and then there's the **management accounting** side of it, whereby you know if they look at **different options** they should be able to really say yes I know how to go about choosing one route rather than another, 8 so **decision making and reading accounts** are the main things, by the end of the first year, definitely.*

Interviewer: I'm interested, what would you have said three years ago then?

The highlighted elements in the transcript were described as follows:

<i>three years ago</i>	evolution of ideas in course objectives
<i>completely different manner</i>	a change of course objectives
<i>course title</i>	objectives are related to a particular course
<i>at least</i>	a minimum standard
<i>read the company report</i>	a teaching objective/company report is something that is “read”
<i>make sense of it</i>	a teaching objective/ company report is something that has to be “made sense of”
<i>financial accounting</i>	a type of accounting
<i>management accounting side</i>	a type of accounting
<i>if they look at different options..</i>	a teaching objective
<i>decision making</i>	a teaching objective
<i>reading accounts</i>	a teaching objective

This was done for the entire transcript. It was evident that one could place these elements of the transcript under very broad headings which might aid further analysis. These headings are listed in Appendix 7.

Under each of these headings were listed either actual (if short) or paraphrased quotations from the interview. This provided a better feel for aspects of what the lecturer talked about but avoided too early a classification. There would have to be a further analysis under each of these headings, or across these headings, but it was decided to leave the analysis there for the present.

A précis of the interview was also prepared by paraphrasing what the lecturer said. I asked myself, “what is she saying within each sentence/response?”. This was useful in providing an idea of the key issues for this lecturer. For example, taking the interview

extract given above, it was obvious that, whilst it could be analysed on a word-for-word basis, it also had a more general meaning within the interview. It emerges from subsequent parts of the interview that this lecturer is not happy with recent changes to the course, that she has had to change her teaching approaches because of the re-design of the course within a modular structure. One gains the impression that her basic ideas about teaching accounting have not changed along with the re-design and that she feels that certain students are no longer adequately prepared for their later studies or employment.

The analysis of the transcript for Lecturer 2 was similar to that of Lecturer 1. However, there was one main difference. With Lecturer 2 I experimented with the identification of “meaning units” and their interpretation. The transcript was divided into meaning units. These are identified where there is a shift in meaning (Karlsson, 1993). However, the important aspect lies not in the identification of a right or wrong meaning unit but, rather, the intention is to slow down and dwell on what is being said and the manner in which it is being said. As discussed in Section 3.3, Karlsson (1993) emphasises the need for the researcher to maintain an empathetic understanding i.e. the researcher tries to understand the subject’s straightforward experience of the phenomenon through the text (p.87). It is a practical aid to assist the researcher in concentrating on the meaning of what is being said.

In practice, I started by identifying quite short meaning units but found this very difficult. This was because I considered that there could be several aspects of meaning in a few phrases and it was not certain where the boundaries should be drawn. This provided me with the initial opportunity to consider the meaning within and behind the words. I wrote down my understanding of the meaning units, putting the experience and feelings of Lecturer 2 into my own words. This forces one to think carefully about what the lecturer is saying or intending to say. This was useful in the sense of being able more convincingly to sum up what constituted the focus of the participant's experience.

As with Lecturer 1 elements from the transcripts were grouped under very broad headings. At this stage it was decided to include actual quotations under each heading

rather than a brief paraphrase as it was found with Lecturer 1 that one could move away too quickly from the transcript by including a paraphrase. These headings were different from those of Lecturer 1 and are also shown in Appendix 7.

The analysis of the interview with Lecturer 3 proceeded in a similar way, including the identification and paraphrasing of meaning units as occurred for Lecturer 2. However, for Lecturer 4 a slightly different approach was taken with a view to opening up the analysis a little further. For Lecturer 4 there was no identification and paraphrasing of meaning units. Instead, as with Lecturer 1, there was a word by word review and I consequently identified a wide variety of aspects of phenomena for further analysis. For example, the phenomena "student" was characterised as shown in Figure 4.3.

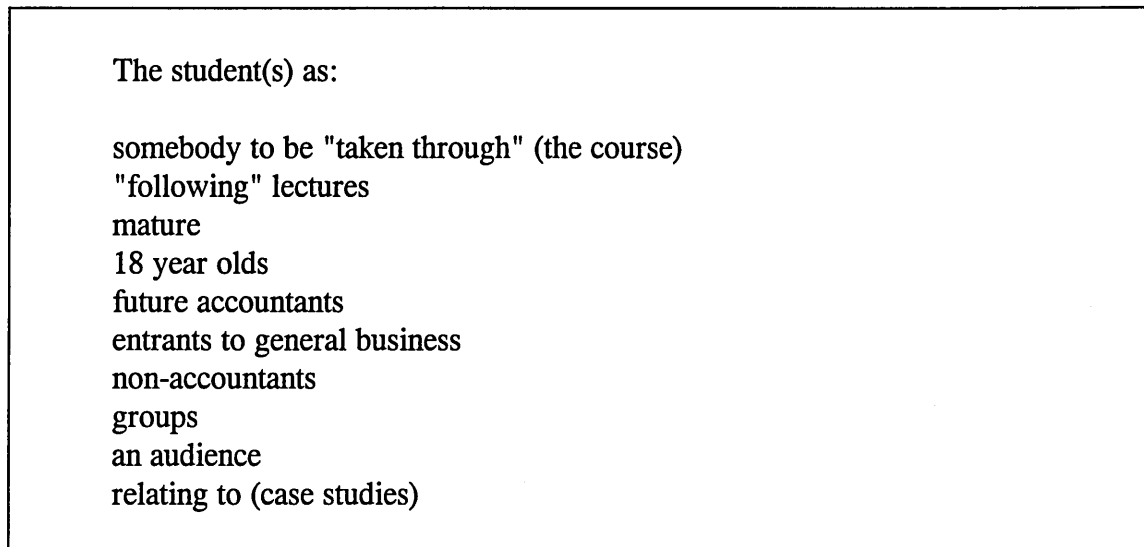


Figure 4.3 Aspects of “the student” for Lecturer 4

These characterisations of students can be taken as providing an aspect of the lecturer’s experience. This level of analysis was not maintained for all interviews, but the heightened awareness that arose as a result of it assisted the identification of further headings under which quotations were grouped. The initial broad headings produced as a result of this word by word analysis are detailed in Appendix 7. It is interesting to note

how the detailed analysis undertaken for Lecturer 4 produced a much longer list of headings⁴⁸.

Following this detailed review of the transcript of Lecturer 4, I reviewed the initial broad headings and produced a shorter list so that I could use them for comparative analysis between lecturers. I then re-visited the interview transcripts for Lecturer 1 to 4 and allocated quotations to this final list of broad headings. The final headings for lecturers and students are listed in Appendix 8.

Since these headings were broad, whilst allocating quotations to these headings, I would also engage in some further analysis as seemed appropriate for each lecturer. For example, Figure 4.4 shows the sub-analysis under the heading of teaching approach.

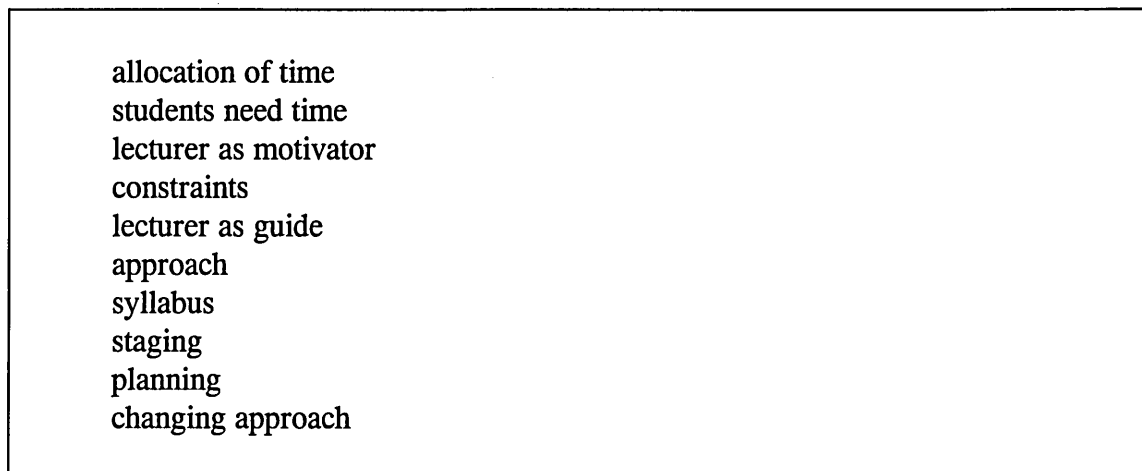


Figure 4.4 An example of sub-headings under the heading of “teaching approach”

Having established what was felt to be a reasonable approach to the analysis of the lecturers’ transcripts, a similar process of experimentation was adopted for Students 1 and 2. Consequently an approach could then be adopted and applied to the transcripts of Lecturers 5 to 10 and Students 3 to 10. This process is described in Figure 4.5.

⁴⁸ This was not necessarily a “better” list of headings since, in the event, a broader and shorter list of headings was found to be most valuable.

1. Transcript split into numbered reference points.
2. Transcript reviewed in its entirety for the main points of focus for that particular lecturer/student.
3. Transcript reviewed on a word-by-word basis.
4. Transcript reviewed for the allocation of quotations to the final broad headings already identified (see Appendix 8).

Figure 4.5 The analysis process adopted for Lecturers 5/10 and Students 3/10

At this stage there was now, for each lecturer's and student's transcript, a grouping of relevant quotations under broad headings which could be used, firstly, for further analysis by individual lecturer and student and, secondly, for comparative analysis amongst lecturers as a group and students as a group.

To conclude the discussion of the analysis procedures adopted during Stage 5 it is important to point out that the following processes acted as an important sensitising routine:

- * the review of the conduct of the interview for Lecturers 1 and 2 and Students 1 and 2; and
- * the detailed consideration of the interview transcripts for Lecturers 1 to 4 and Students 1 and 2.

It should not be assumed that an approach to analysis which consisted entirely of the final analysis process adopted in Figure 4.5 would be sufficient in itself. The earlier sensitising process which preceded it is very important. It allowed one to review the interview transcripts in a much more open-minded and critical way than would otherwise have been the case.

Of course, there is danger that, as one analyses the later interviews, one starts to take a more mechanistic approach. This may have occurred but it was found that the analysis of quotations within sub-headings under each broad heading forced one to think

carefully about what the lecturer or student was saying. In addition, the subsequent stages of analysis (Stages 6 and 7) and the identification of themes (Stage 8) constantly raised questions and forced a re-examination of transcripts.

4.3.7 Stage 6 - production of individual profiles

One last addition was made to the process of analysis described so far. It became apparent at an early stage that within each lecturer's interview there were points of focus that were clearly important to the lecturer when discussing accounting and the teaching of accounting. These points of focus were linked to certain aspects of their reflections. Thus Lecturer 1 emphasised students, their feelings, the way they act and her engagement with the teaching. Lecturer 2 was concerned with the fears and worries of students and this provided a central focus for her.

It was therefore decided to review each interview as a whole and to extract what was felt to be the central focus or orientation of each participant. Thus I wrote a profile which I hoped would identify the most salient aspects of the lecturer's or student's focus/emphasis and so on. These profiles consisted of about one side of A4. These profiles were then encapsulated into a few main features for each participant which were then used for comparative purposes.

The need for this individual profile was supported by the completion of a second analysis under the final broad headings for Lecturers 1 to 4. It quickly became apparent that some headings were unused for certain lecturers and that other headings contained a substantial number of quotations. Thus the difference in emphasis between lecturers which had already been noted was further clarified.

4.3.8 Stage 7 - analysing responses to the questions "Log" and "Lesley"

For each student the portion of each interview that related to these questions was extracted and printed it out so that there was a complete set of students' responses which

could be analysed and compared. For each individual student's response, the transcript was annotated with comments. This analysis focused on:

- * the meaning attached to the use of accounting terminology;
- * the main point(s) of focus in the students' explanations;
- * the ways in which they responded to the question (their immediate response and their line of reasoning);
- * the ways in which they were prompted during the interview;
- * the extent to which prompting was required; and
- * the types of response e.g. confident, diffident, clue-seeking.

It was interesting that, although Log and Lesley had primarily been designed with the intention of ascertaining students' conceptions of accounting, they revealed more general aspects of "learning accounting". Thus the analysis did not focus exclusively on their "answers" but considered how their responses revealed various aspects of the experience of "learning accounting".

4.3.9 Stage 8 - the identification of themes

Having conducted this analysis up to and including Stage 7, the analysis to date was reviewed with a view to identifying the key themes arising from the interviews. This review involved several different, but iterative, elements. A key standpoint from which the analysis was viewed was that of looking for differences and similarities. The point of interest was in what constituted distinctive ways of experiencing the learning and teaching of accounting as well as similarities.

These themes did not solely arise from what the lecturers or students said; they also arose from the *way* that they said things i.e. the lack of conviction about some things and contradictions in what they said or from what they *did not* say. At this point I became particularly aware of the value of having identified initial broad headings. The headings allow one to compare interview transcripts in a very general sense but do not foreclose on the forthcoming detailed analysis of quotations within and across headings.

The groupings of quotations were read and re-read and it was possible to develop an idea of themes. When starting to write-up notes on these themes, I would always go back to the transcript and look again at the context of the quotation as well as the quotation itself. Sometimes I might change my mind about what I thought the lecturer as actually saying when I looked more carefully at the context of the quotation.

I used a variety of devices in an attempt to look at the transcript data in a fresh way. Riley (1990) suggests a variety of approaches, some of which I had already experimented with. These included:

- writing summaries
- looking for commonalities
- looking for surprises.

But she also suggested other approaches which I had not yet tried:

- listening in roles
- self-interrogation
- letters to friends
- conversations
- missing categories.

In fact, I attempted many more of her suggested tactics and found some that worked and some that did not. I shall briefly describe those listed above.

Listening in roles requires the analyser to look at the data from the point of view of other individuals, for example: “how might a colleague, who is somewhat sceptical of my research, view the data?” and “how might other colleagues, with specialisms in other areas, view the data?”

Self-interrogation involves posing awkward questions to oneself such as “what is my evidence for that?” and “what do I really mean by that?”. This linked in with letters to

friends and conversations. Writing a letter to a friend requires that you summon up the essence of what it is that you are doing and allows one to moan about what you think the real problem is. It requires an abandonment of academic language and terminology and allows you to put into ordinary words what might not fit easily into academic terms.

Similarly, Riley suggests that it is helpful to talk to interested friends about your work and latest ideas about the meaning of the data. I had already found that one of the transcribers had found the interview data interesting and talking to her about it was very helpful. Similarly, (long-suffering) friends and colleagues would kindly listen to me. Generally I found that, in talking, I could sort out my ideas and more effectively communicate what I felt the interviewees to be saying. Riley comments:

“The struggle to express yourself simply seems to have enormous value. You may see your work in a new way, a gaping hole in the argument may be revealed, even though you have gone through your ideas on paper many times. In giving continuity to your conversation you may find that you have linked ideas in a new way, or described a new group of ideas that can now be elaborated.”
(p.95).

I found this to be so. In particular, conversations were very different in nature: from the presentation of conference papers and discussion which tends to be of a very formal nature and where much of the presentation is predetermined in advance to informal chats which allowed me to explain, change my mind and re-explain without any academic pressure to “perform”.

However, it was found that the most productive way of looking for themes was the use of diagrams and mind maps. When reviewing the transcripts and the quotations under the broad headings I noted key ideas on the analysis sheets and I also kept a record of all “odd ideas” that occurred to me by recording them on individual pieces of paper which were filed. These were then reviewed, several times over a period of months, and I gradually draw diagrams and mind maps linking ideas together in different ways. An example of an idea that emerged and was developed further is given in Figure 4.6.

Section 4.1 provides an example of some initial themes that emerged very early on during the analysis of the lecturers' interviews. Incipient student themes emerged during the analysis as follows:

1. Some students appeared to have the intention to rote-learn material and concentrated on the format of the financial statements, that is, how they are put together. However, there were indications that there was something more fundamental behind this. It appeared that some students viewed the financial statements as something to be constructed or fitted together, a phenomenon in itself rather than a model of another phenomenon. Thus principles underlying the financial statements did not appear to have any relevance to the student.
2. Issues of relevance emerged. Relevance appeared in different forms as accounting appears to be relevant (or irrelevant) in different ways.
3. Students possessed a clear perception of what was thought to be an appropriate learning approach. This was remarkably similar to that possessed by the lecturers. Yet students' perceptions of relevance and of accounting are quite different from those of the lecturers.
4. Students did not appear to engage with accounting in any active sense. "Views" of accounting did not emerge in the coherently expressed way that they did for lecturers. However, the students' views of their own purpose in studying accounting appears to be of significance in relation to the meanings that accounting has for them. This "meaning of accounting" appears to be related to the way in which they conceptualise aspects of accounting.
5. Overwhelmingly, the students' conception of accounting is not that of a subject in a disciplinary or educational sense. Students see accounting as an object of study, as a computational exercise to be learnt, as a job and so on. More often than not, it appears as a subject to be passed.

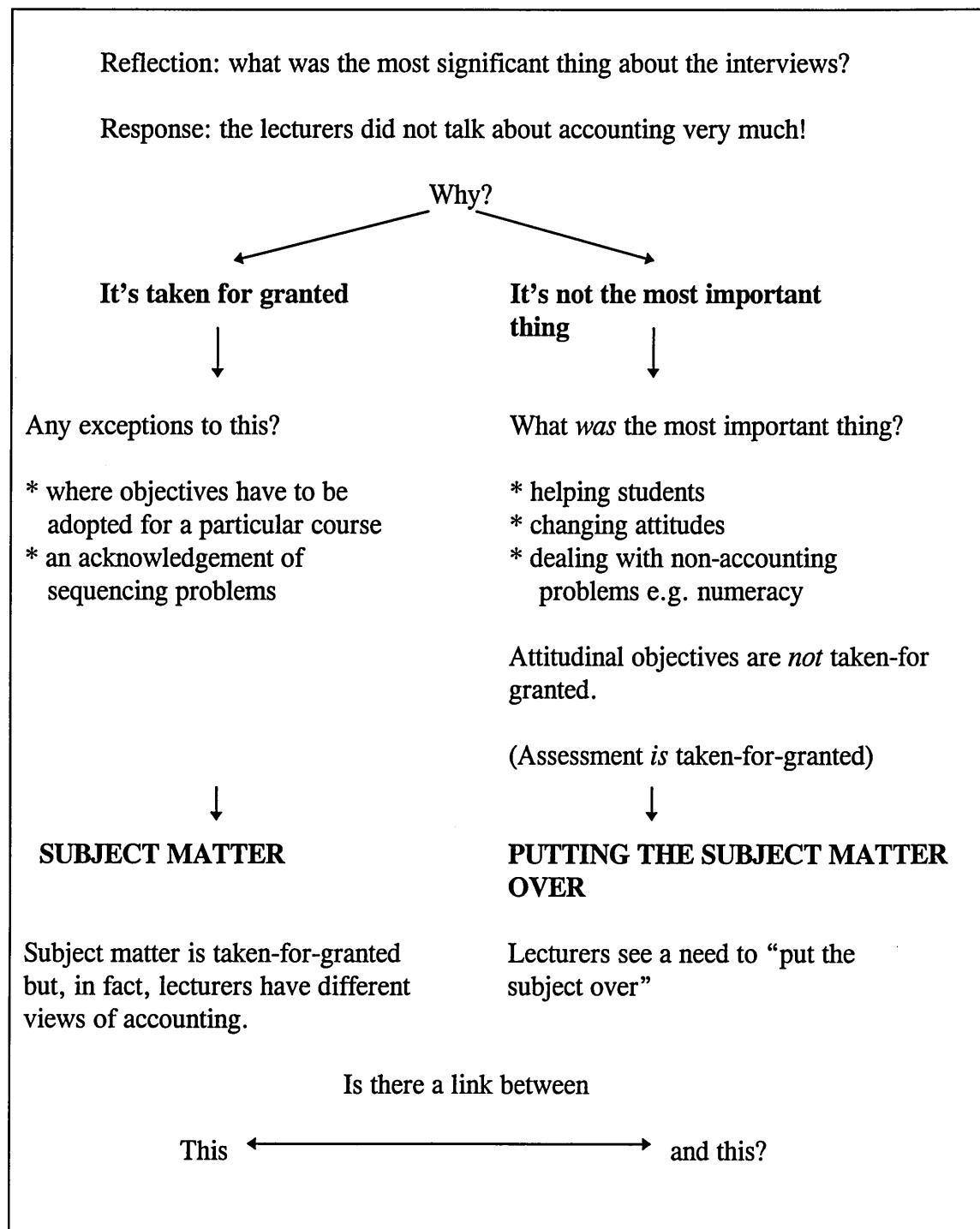


Figure 4.6 Example of a mind map used in developing themes

I took the idea of differences and similarities and moved this into the context of “worlds”. Clearly at an individual profile level all lifeworlds are unique and thus distinct from one another. However, as levels of generality are adopted, overlaps

appear. Thus one can identify aspects of commonality between lecturers and students. Despite this, it appeared from the analysis that the commonality was at a fairly superficial level. There were also aspects of distinctiveness. Students and lecturers inhabit quite distinctive worlds. Thus the idea of individual worlds, common worlds, distinctive worlds was identified. This provided a framework within which to elaborate on initial themes.

4.2.10 Bracketing during the analysis

Given the importance of bracketing as a means of entering and empathising with the lifeworlds of the students and lecturers, this section will consider how the attempt to bracket was put into action during this study.

Firstly, what was bracketed? Drawing on Chapter 2 the following were bracketed:

- previously developed theories;
- earlier research findings;
- pre-determined interpretation categories;
- external authoritative views i.e. the authorised conception;
- assumptions about the nature of the phenomena and key concepts; and
- personal views and beliefs.

Inevitably, any such attempt to bracket will only be partial in its success. It is very difficult to set aside given ways of viewing the world. However, some ways of viewing the world are likely to be more difficult to set aside than others. A comparatively recent acquaintance with the research literature in a particular field is easier to set aside than personal views and beliefs which can be viewed as an integral part of what it is to be a particular individual and of which one might not be consciously aware. Thus it is useful to consider, in particular, how personal views and beliefs were set aside⁴⁹.

⁴⁹ There has been some discussion within the literature about the value of a group of researchers being involved in the analysis. This assumes that a variety of views are brought to the analysis. However, one should be careful about uncritically accepting this argument. Discussion and a variety of backgrounds brought to the analysis by different researchers may encourage bracketing but not necessarily

One may not be aware of what personal views and beliefs are held. Thus it is of value to consider the two key elements within phenomenographic research: the participant and the researcher. These provide a focal point when one considers the issue of how to set aside personal knowledge and beliefs. Thus the research should involve an attempt:

- to bring the lifeworld of the participant into a pre-eminent position;
- to look for signs that the researcher's personal knowledge and beliefs are intruding; and
- to encourage the researcher to open up ways of viewing the participant's lifeworld.

Within this research study the analysis took account of these requirements and included various procedures to counter presuppositions arising from the researcher's personal knowledge and beliefs. These procedures are listed in Figure 4.7.

One has to be realistic about the extent to which one may have succeeded in bracketing during the research study. Since that assurance of success will not be obtainable, it is important that the issue of bracketing is addressed explicitly. One should make clear what is involved in an attempt to bracket and describe the research processes in sufficient detail so that the attempt to bracket is exposed to view.

so. It may merely ensure that a *variety* of presuppositions are brought to bear! Even where team analysis takes place, it would be of value to explicitly consider the value of various sensitising procedures.

Bringing the lifeworld of the participant into a pre-eminent position:

- *minimal use of questions prepared in advance*
- *the use of open-ended questions*
- *empathetic listening by the researcher to hear meanings, interpretations and understandings*
- *a conscious silencing of the researcher's concerns, preoccupations and judgements*
- *prompts are used to pursue/clarify the participant's own line of reflection*
- *a careful transcription of the tape with a retention of emphasis and indications of emotion*
- *a dwelling on meaning and the constant return to the transcript and the context from which a quotation originates*

Looking for signs that the researcher's personal beliefs and knowledge intrude:

- *the researcher questions his or her reactions to participant comments, to query "why am I surprised?" and "why do I think that's inappropriate/wrong/silly?" and so on;*

Ways to encourage the researcher to be open to alternative views of the participant's lifeworld:

- *the production of a profile description emphasises what is important for the participant (in contrast with what is important for the researcher)*
- *a variety of devices (see Section 4.3.9) are adopted during the identification of themes to open up the awareness of the researcher.*

Figure 4.7 Analysis procedures that counter presuppositions arising from the researcher's personal knowledge and beliefs

4.2.11 The identification of categories of description

The final stage was the production of the categories of description. In most phenomenographic research studies this is the prime objective. As proposed in Section 3.4 this objective was deferred until the final stage of analysis. The processes involved

in the production of the categories of description will be described and discussed in Chapter 8.

4.3 Conclusions

An account of the conduct of a phenomenographic research study

This chapter has described in detail how the phenomenographic research method was applied to a study within the discipline of accounting. However, in so doing, it also offers an illustration of the *type of account* that is required to illustrate how phenomenographic research is conducted in practice and to *provide evidence of justifiability* in the use of the research method.

Thus this account has sought to address all aspects of the guidelines for the conduct of a phenomenographic research study set out in Section 3.4. In particular, this account demonstrates how bracketing and the achievement of empathetic understanding have been built into the research process. In addition, rather than focus on the production of categories of description, it was found that the identification of themes was more useful. They were found to be broader, and more tolerant of diversity, than categories of description.

The findings of this phenomenographic research study

The initial analysis focused on the individual, and entirely unique, nature of the lifeworlds of lecturers and students. This was associated with the requirement to empathise with an individual's experience. The production of the individual profile emphasised this and allowed the particular focus of each experience to be identified.

Despite this uniqueness it is evident that students share aspects of their experience in common, as do lecturers. Moreover, there is some sharing of experiences between lecturers and students. This is not surprising, if one assumes that the world of social

interaction is meaningful. Such meaningfulness will be intersubjective since much of our stock of knowledge about the world is socially derived and transmitted by language (Schutz and Luckmann, 1973 p.13f).

Consequently, it is of value to compare the worlds of lecturers and students; to identify the common and distinctive aspects their worlds. So a framework of individual, common and distinctive worlds is used within which to consider the substantive findings of this research study. Chapters 5 to 8 will discuss those findings.

CHAPTER 5

INDIVIDUAL WORLDS

5.1 Introduction

As discussed in the previous chapter, an important part of the analysis of the interview data was the development of an individual profile for each student and lecturer. The production of such profiles is not a feature normally associated with phenomenography. The latter normally emphasises the *pooling* of quotations from individual interviews in order to identify categories of description. However, the profiles emphasise the uniqueness of an individual's lifeworld and their production requires the development of empathetic understanding on the part of the researcher. This is a novel approach and Section 5.2 will review the nature of the individual profiles and argue that their production should be an key element within the phenomenographic research process.

As well as being of significance in terms of developing empathetic understanding, the profiles provide a means of appreciating the key foci of the experiences of learning and teaching accounting which are described in the interviews. Section 5.3 describes the key foci for the lecturers. Teaching accounting is revealed as being concerned with the achievement of (or failure to achieve) certain objectives: of winning the student over, of knowing what to teach or how to teach it and, finally, with the delivery of a good course. Yet what also emerges is the sense that the lecturers face a difficult task and that the teaching of accounting is associated with effort, uncertainty and limited success.

Section 5.4 describes the key foci for students. Relevance emerges as a key aspect of learning accounting. The latter is perceived in terms of its relevance to either a future career, the "real" world of business, to learning within a degree course or obtaining a qualification. However, for one student, learning accounting appears to lack such relevance and is more about doing "what is expected".

5.2 The nature of individual profiles and their role within phenomenographic research

The development of individual profiles constituted Stage 6 (Figure 4.1) in the process of the design and conduct of this research study. They were produced by considering each interview as a whole. The objective of the analysis was to identify particular points of emphasis or focus which appeared to be central to the experience recounted by the participant. These foci were of significance in relation to *other* aspects of the experience of teaching and learning accounting.

The detailed analysis carried out at Stage 5 (Figure 4.1) contributed to this. A comparison of entries for each lecturer under each of the broad headings identified at Stage 5 highlighted differences in emphasis. For example, Lecturers 1 and 2 had many quotations under “student” but other lecturers had relatively few. Not surprisingly the profiles of Lecturers 1 and 2 reveal them to be centrally concerned with the student. For example, Lecturer 2 sees teaching as an overcoming of the students’ preconceptions and fears and this is of significance in relation to other aspects of her experience of teaching and learning accounting.

Some profiles are more coherent and comprehensive than others. For some lecturers and students there was a very clear focus that linked numerous aspects of their account. For example, it is possible, in Section 5.4, to provide extensive extracts that provide illustrations from a variety of viewpoints of the main foci for Students 1, 2, 3, 5, 6 and 7. In addition, the foci was quite clear for the remaining students. Only four lecturers (1, 2, 5 and 10) were felt to have particularly strong foci. This is not surprising if one assumes that, for some lecturers, teaching may be less central to them than their other activities. This may mean that a longer and wider- ranging interview is required to establish the main focus of their experience⁵⁰. This may indicate a limitation of the interviews conducted with lecturers.

⁵⁰ It might be the case that, for some lecturers, the teaching of accounting represents “time lost from research” and that such a view might have emerged had the interviews taken as their area of interest the experience of being, say, a lecturer.

The production of the individual profile fulfils several roles. Firstly, its production requires that the researcher dwells on the participant's experience. This is an important means of developing the researcher's empathetic understanding (REU).

Secondly, subsequent stages in phenomenographic analysis will move away from the experience of the individual to a focus on comparative experiences through the pooling and comparison of quotations. Generalisations across individuals are of value but it is important that the individual's unique experience is not lost. The individual profile is a necessary background against which the meanings of quotations will be viewed. This provides a necessary counter-weight to any tendency to attribute meaning out of context.

Thirdly, the individual profiles provide evidence of what might be termed "internal validity". The term "internal validity" is used here to refer to the *consistency* in the account given by the participant. The key criterion for judging an interview is whether or not it gives access to the individual's lifeworld. Several factors might hinder this, for example, the failure of the participant to reflect on his or her experience, inappropriate interview questions that close down on certain areas of experience and a lack of trust between the interviewer and participant. No obvious inconsistencies were apparent within the interviews. On the contrary, it became apparent within the interviews that there was often a coherence in the participant's account that indicated a consistency of focus. At times this consistency was quite striking. This will be highlighted in some of the profiles described in the following sections.

The value of the individual profiles lies in their role in the development of REU, in acting as necessary counter-weight to, and context for, the pooling of individual quotations and in providing evidence of internal consistency. Yet the individual profiles also possess a substantive value in highlighting what represents key aspects of the participants' experiences. When a point of focus emerges very clearly from an interview, then it indicates an important part of the experience which must be taken into account when looking for themes within the interviews as a whole and in interpreting individual elements of the interview. Sections 5.3 and 5.4 will therefore discuss key foci that emerged from the interviews with lecturers and students rather than the individual

profiles themselves. In some instances rather fuller descriptions of an individual's account will be given. This fuller description will provide a flavour of the consistency with which some of these foci emerged.

5.3 Lecturers: key foci in the teaching of accounting

Certain foci emerged with a great deal of force either from an individual's account or from the accounts of several individuals. These foci reveal the teaching of accounting to be centrally concerned with:

- winning the students over;
- knowing what to teach
- putting the subject over; and
- the delivery of a good course.

All of these aspects place accounting and the course as the central focus, either in terms of drawing students *into* the world of accounting or in terms of *what* should be taught or *how* it should be taught. In the descriptions that follow, it becomes apparent that, for lecturers, the teaching of accounting is associated with effort, uncertainty and limited success.

Winning the students over

For Lecturers 1 and 2 the key focus was on the student. However, these foci differed in nature. Whereas Lecturer 2 focussed on the teaching of accounting as an overcoming of students' fears and preconceptions, Lecturer 1 sees the teaching of accounting as being a matter of having time to "take students through" the learning of accounting which requires her to relate to, and enthuse, the students. It is difficult to sum up these foci in just one phrase. However, it will be seen from the discussion below that these lecturers have the overriding objective of drawing students into the world of accounting and to win them over.

Lecturer 2 saw the teaching of accounting as an overcoming of students' fears and preconceptions. When asked "by the end of the course, what do you expect the students to have got out of it, or to have achieved?", her immediate response was:

"The main thing that I find, that they tell me, that the main thing that they want is a..., either they are forcing themselves to do it, to get over their fear of it, because they never wanted to do it before, but they feel that now they are going to go out into the world they will need some knowledge of how to deal with accounting information. So it probably is, for them, grappling with, an area that they have never wanted to grapple with before, but now feel that they ought to, so that they have some knowledge of what's going on. So partly that is one big hurdle getting over just the, you know, their fears or preconceptions about financial information, how to do the work." (2:2/6)

This concern for the students, how they perceive accounting and their fears runs through this lecturer's continuing reflections. The most interesting example of this arises later in the interview when she is asked "if you say the students have learned something, what would you mean by that?", her immediate response is:

"Um, partly it is, well, in my opinion, some of them learn that actually what they had preconceptions about, learning about the subject, all their fears about it were pretty much unfounded, you know, that they can cope with this sort of area, it's not beyond them." (2:86)

And again, still later in the interview, she describes what she enjoys about teaching:

"It's getting the positive feedback at the end of the year, where they say, we found this worthwhile and very interesting, and um, it's a shame that we had such negative views about it before." (2:101/2)

Towards the end of the interview Lecturer 2 referred to her own experience of learning accounting, saying:

“I was fortunate because I came in as a student with a non-accounting background totally, and I came from a science background, and I was scared stiff, just like my students are now! And I had a very good first year basic accounting course and I thought, oh well, actually I can cope with this, and I just think that it makes such a huge difference and it just affects people for life really, the approach that you take to this.” (2:124/126)

Thus the experience of teaching accounting for Lecturer 2 is intimately bound up with enabling students to overcome fears about accounting. For her, learning accounting is to do with overcoming such fears and her enjoyment in teaching accounting is related to feedback from students which indicates that they have overcome their negative views about accounting.

Initially, it appeared that for Lecturer 1, there was a similar focus on the students and the students’ emotions. However, the identification of key aspects of a lecturer’s or student’s experience is not necessarily a straightforward process. The interview with Lecturer 1 provides an example of where there may be a strong, clear emphasis that distracts from an element that is of equal importance within the experience of that participant and is crucial in making sense of the interview.

As stated, the most striking aspect of the interview with Lecturer 1 is her engagement with the students. She relates to students’ feelings and sees teaching as helping students. She talks a lot about the feelings of the students: they get annoyed, hung up, have a look of achievement on their faces and are battling to grasp the concepts.

However, two other aspects also emerge strongly from the interview. The first is the issue of time; a certain part of the syllabus is referred to as only occupying three weeks, she is two weeks behind with certain students and so on. Time emerges in two senses: how long aspects of the syllabus take and the loss of time. So far as the latter is concerned she says:

“Again what I find again, going back through years, is you had time to explain all this to your students, you don’t any more.” (1:88)

Such that:

“what we could probably do in the future is spend a little bit more time, you know we think well, cash flows, you know we do about three weeks of it. But I think you know, more practice on that is really required...” (1:55/56)

But why is time so significant? It is significant because, for Lecturer 1, teaching accounting is about explaining and taking the students through the material.

“We used to do a lecture, a workshop as well as a practical, and if you miss it once, if you don't understand in the lecture then you go to the workshop, if you don't understand in the workshop you go to the practical. By the time you get the fourth hour they do understand it [...] I mean you know the standards were really high because we were offering that, and probably again, an old fashioned me, whereas I believe that contact with students is very very important.”
(1:88/94)

Thus, for Lecturer 1, teaching is a process of taking the students with you: spelling it out for them (1:38), taking them through the stages (1:135), going through it on the board with them (1:153) and, if all else fails, she tells the students:

“You can’t go through everything, but once you get the answers, look at them, if you don’t understand them, then yes come and knock at the door and I’ll always sort of sit down and explain things.” (1:220)

But teaching is not only about having time to take the students through the material, it is also about being enthusiastic so that you carry them with you:

“I mean.. um, try to show, I probably overdo it, try to show you’re really enthusiastic about it, it’s really wonderful you know. I think you can, what’s the word I’m looking for [Interviewer: transfer?] ... transfer your enthusiasm to the students.” (1:224)

This enthusiasm is linked to the achievement that she gains from her teaching:

“That’s another thing I should have probably said it right at the beginning, students always like to know why we do things, not how we do them, and I find if they understand the reason for doing this, and honestly if you see their faces, and I was getting more and more excited, and I think at the end they thought I’m glad we don’t get this lady every week, you know. And I really felt I got through to them, and one of them at the end said “I really understood that”. It’s because you put your finger on a problem.” (1:230/234) “And they were so happy about the why of it, and that now I understand about why we do it, I can go and see how we do it. I think that’s how I get really enthusiastic, if I can think about a way of making the students understand something by using a completely different method, then yes, I get excited.” (1:239/240)

Later on in the interview Lecturer 1 is asked about why accounting became interesting to her. She learnt accounting at school and talks about her teacher:

“He was so brilliant, he was a real actor, he was full of energy and everything was so exciting.... [] you didn’t leave the classroom unless you understand something, and if you don’t understand something he made sure that, you know, next time we started with what we didn’t understand last time. Um, the other thing, because of timetable and things like that, you always had an hour free after the hour we had with him, and therefore he could give us four hours if he wanted to..... [] And probably that’s why in the back, now, I think about it, in the back of my mind, you think if I can do something for my students like that, then it’s just like it. Change their minds, I think they come with the idea that accounts

are boring, they come here with, you know, and it's very hard on us to actually make them change their mind. Say, look, it's not that bad after all." (1:266:274)

So it is interesting how, towards the end of the interview, the themes of time, explaining and transferring enthusiasm also emerge from this account of her experience of learning accounting. For Lecturer 1 the teaching of accounting is a matter of having time to "take students through" the learning of accounting. This requires her to relate to, and enthuse, the students with the ultimate aim of "winning them over".

It should be pointed out that the exclusion of the other lecturers from this focus towards the student does not mean that the student did not figure as an important feature in their experience of teaching accounting. Indeed, an important aspect of their accounts was the student: his or her worries, preconceptions and lack of confidence and this will be discussed in the next chapter. However, for these lecturers the student was not the main focus.

Yet it should be stressed that, whilst lecturers 1 and 2 focus on the student, their efforts are directed at "winning the student over". The students are to be won over to accounting. Their fears are to be overcome and they will discover these fears to be "pretty much unfounded" (2:101). The aim is to "change their minds" so that they see that accounting is "not that bad after all" (1:274). Thus, the prime focus can be argued to be the subject of accounting; students are to be drawn into the world of accounting. Thus by the end of the course students should be able to say "we found this worthwhile and very interesting and it's a shame that we had such negative views about it before" (2:101/2). Moreover, Lecturers 1 and 2, despite their enthusiasm, do not regard this as an easy task. Lecturer 2 regards it as "one big hurdle" (2:6) and Lecturer 1 sees this task as being "very hard on us" (1:274).

Knowing what to teach

For most lecturers the subject of accounting appears to be somewhat taken for granted in that nature of *what* is taught does not appear as an issue for them. However, Lecturers

4, 5 and 9 devoted a substantial amount of reflection to this. For Lecturer 4 teaching accounting is about knowing what to teach - what is the “accounting” that should be taught? She addresses issues of conceptual understanding versus technical ability. Her attitude to the objectives of teaching accounting has changed over the last few years. As she says:

“I think originally my views were, well, how can a student have an understanding of the accounting environment, of the use of financial information if they don't know where it's come from, if they've actually gone through the process of preparing it themselves and they know the technical implications, technical intricacies really of how it's all put together? What's changed is I can see how students can pick up concepts with very, very little number crunching, with very little financial information.” (4:11/12)

Consequently, much of the interview is taken up with this issue as she reverts back to it. For example, later on she says:

“Good workshops to me are when the students are asking a lot of questions but then as you give some sort of reply, they can ask further questions and they explore with you I think, the concepts. And again, the workshop isn't about finishing the exercise and getting the right answer, it's more about well, this is the subject area, OK this is an activity, but it is more exploring the subject.” (4:103/4)

Lecturer 9's first response when asked what students should have achieved by the end of the course was:

“I think that it depends very much on the type of course that you are teaching. Most of the first level course that I do, are technical people, software engineers, information systems management, that type of people. So if I answer it from the information systems people..” (9:1/2)

Indeed, Lecturer 9 is very conscious of the different types of student who are taught and the need to tailor what is taught to their requirements. Moreover, she extends these concerns to the introductory accounting curriculum generally. She refers to the “internal conflict” that she experiences (9:47) since she wants to show that accounting is subjective but, at the same time, she does not want students to think that accounting information is always manipulated and that “all accountants are crooks” (9:47). She thinks that it is important that they don’t go away with an “incorrect picture”:

“... because a lot of them aren't going to be exposed to it again, if you don't introduce that idea, then, it's too late. I mean if you're teaching accounting students, OK, the first year, straight down, this is the way you do it and etc. etc. because you know you've got another two years when you can introduce the problems, but with non-accountants, if you don't introduce it in their first year they won't see it again..” (9:54/56)

Lecturer 5 also focuses on this one opportunity that is provided with introductory accounting. She recognises that she wants to teach the “uncertainty” of accounting, even though this may not be welcomed by some students:

“Because I think there are some people who respond to different ways of being taught things. There are some people who like the security of being told it was right, and therefore could go back to the more conventional ways when you told them exactly what's to do and if it's £1 out it's wrong, those people are happy with that. And there are other people who can take uncertainty, and certainly the way I teach it. I'm only going to be teaching them once, is to teach the uncertainty, because that's what the reality is, and I don't think it's fair to send them out thinking that it's any different.” (5:103/4)

It is interesting that Lecturer 5, like Lecturer 9, attaches a moral responsibility to her teaching. She states that “I don’t think it’s fair to send them out...”, just as Lecturer 9 faces the “internal conflict” of knowing what to teach. Both, however, feel a responsibility, not just to the students but also to the accounting profession. Thus the

students must be taught “what the reality is” (5:104), i.e. a reality of uncertainty and subjectivity. However, the students should not think that “all accountants are crooks” (9:47) but should emerge with a “healthy respect” for accountants (5:4).

Lecturer 5 focuses on the long-term needs of the students and differentiates between long-term and short-term teaching objectives. As she speculates:

“I don't believe that people who go on courses remember the content of those courses for very long, I think it's, for some people they forget all most everything they've ever learnt, by the end of the exam, and other things become relevant. So if you're asking me what I think they would take away with them, a year would be different from what I hope they would take away for life.”
(5:12/14)

What she expects them to take for life is:

“In terms of practical skills I would hope that they would have a healthy, disbelief is a bit strong, probably that they haven't taken the figures at face value and that if there was anything that they were specifically interested in, they would have the confidence to do the right thing, which is to read the accounts backwards.” (5:15/16)

Thus, for her, teaching accounting is about providing the students with a particular attitude about accounting and a confidence to tackle accounting information in the future. She sees students as being judged by accounting information in their future employment and therefore wants them to be equipped to question it. Nonetheless, underlying these objectives is a concern with knowing what to teach. She asserts that:

“I really believe that the best courses are the ones that have a very strong narrative drive to them, and it's very difficult to convince other people to use the same narrative drive, and if you're working collectively it's very difficult to agree on a collective narrative drive. But I do think that if you really want to

teach, I think that the most effective way, is to have a strong narrative drive which has to go through the entire syllabus, so that you can connect up the bits. You have to do the syllabus, almost by definition in bits, but if you can get that strong narrative drive, then it makes it easier for the lecturer, and I think if it makes it easier for the lecturer, it makes it better for the students [] and I don't want to pretend that I'm able to do all this" (5:25/29)

It was difficult, in the interview, to get Lecturer 5 to elaborate on what she meant by "narrative drive". However, it appears to be a framework within which the "bits" of the syllabus can be "fitted" and "connected". It is interesting that she doesn't appear to associate this framework with a particular text book approach or even, the traditional way of teaching accounting, since she acknowledges the difficulty of getting colleagues to agree on a narrative drive.

These three lecturers focus on what "accounting" is in terms of what they should teach. However, their foci are quite distinct. Lecturer 4 is concerned with how conceptual understanding might be developed without the use of techniques. Lecturers 5 and 9 identify a personal, moral responsibility in knowing what they should teach. Lecturer 9 is concerned to tailor her courses to the needs of students on different courses and faces a dilemma of how much to reveal about the subjectivity of accounting. Lecturer 5 focuses on attitudinal teaching objectives i.e. the empowering of students and on the nature of a framework for the teaching of accounting within which students would be aware of the way in which accounting information is used within organisations.

Putting the subject over

For four lecturers (3,6,8,10), the key focus is not on what "accounting" is, and what should be taught but *how* accounting is taught, i.e. how to put the subject over to the students. There was a general acceptance of what is termed, by these lecturers, as the "traditional" or "standard" syllabus. However, there remain issues relating to how that syllabus is taught. Key issues are: the sequencing of syllabus topics, how to make the

subject relevant to students and providing good explanations. However, even within this focus there are variations between lecturers.

For Lecturers 3, 6 and 8 the main focus is on how they explain or communicate the subject to the students. They see their courses as well-established and do not question what they teach or the sequence of what is taught. Nonetheless, “putting the subject over” is a key issue. For example, Lecturer 8, finds that his ideas about teaching have developed over time but:

“It hasn't actually changed the content of what I teach very much or even the basic method hasn't changed that much, but I have ... I do think about communicating these things to students and what's the best way and I believe very strongly in reasonably high quality visual and material for students that they can understand and going at a pace that I can see students are with me. [...] If I've had a good lecture and I can see the students have been with me and I've accomplished what I wanted to do in that lecture then I'm pleased and I'm not pleased if I come out of a lecture thinking 'you lost them'. If that happens I go back, what happened, what went wrong, was it because I wasn't prepared, the material was OK but I wasn't prepared or the material wasn't right, I write notes on my lecture notes to make sure that next time it doesn't happen again.”

(8:113/119)

Lecturer 3 spends much of his interview considering the problems that students encounter and his view is that, whilst students need to practice more, it is a question of putting the subject over in a simple, direct way and avoiding an “obsession with technique”:

“I mean, because it's so easy, when you are doing something like, even absorption costing, or process costing, it's so easy to be obsessed about, you know, a normal loss or an abnormal loss, where do you write it off, ... [] It's easy to become obsessed with those tiny little things, and you lose total track of what you are trying to do. Totally, lose track. So I always find with

management accounting, we just spend basically 10 minutes, quarter of an hour, trying to know what to do, and you knew it would be just quarter of an hour. I enjoyed that. Because I think that you explain any of these topics in twenty minutes and if you're talking longer than that, really you're just filling it up with waffle and bringing in difficulties that they are not going to pick up. (3:205/211)

Similarly, Lecturer 6 focuses very much on how he teaches certain parts of the syllabus, how he sequences material so that explanations appear in a “logical” order and how he uses personal examples or analogies to explain aspects of accounting:

“Again I often use, with the new students, I try to use analogies and rather than try and give it a sort of fixed definition of what an accountant would like, so one of the definitions I use quite a lot is, if you can think of a football team or a rugby team in a photograph, that is a snap shot of a football team at any point in time, [] and some of the players are good and some of them are bad, but that represents the team that you've got. Whereas if you look at the league table, the position in the league where they've played so many games and they've won so many points, well that's their performance, that's their profit and loss account. And in that way I get across, you know I try to take the analogy back to the business you know, and so then they realise oh yes it's only a photograph, it is the traditional way of saying a snap shot, it is only a representation of the business at a given point in time, but it's not just how the business performed or.....whatever.” (6:27/8)

Lecturer 10 is less concerned with putting the subject over in terms of explaining and using examples or analogies. She is more concerned with how the syllabus is put over to the students in terms of its sequence. She has a perception of a traditional or standard approach, for example:

“ Well at the moment we're taking, I suppose, what's really a rather traditional approach, you know you start off at the beginning, you start with the basic profit and loss account, balance sheet.” (10:11/12)

But:

“This is probably, or this is where I really have reservations, because this is, we then move into the basics. You know, you start off with the balance sheet, the entity concept, the double-entry, etc., um, and although I know that eventually it builds up into something that can be used, I have reservations about whether that is, in fact, the best place to start. It's like everything else, we have very little time available, or we've had very little time available to us, and it's been very much a question of what materials do I have, and how easily can I adapt them to this course.” (10:29/33)

Whilst the teaching of accounting, for Lecturer 10, is a matter of learning how to approach the syllabus, she also focuses on the need to communicate and explain the subject:

“I suppose that over a period of time I have honed what I do, as you do of course, because you get feedback from them, they don't understand that particular approach or whatever so, I suppose, without actually being consciously aware of it, I think that in many cases I have hit on a particular method of explanation which will work for the majority, but not everybody, of course, which is a problem.” (10:145/8)

These four lecturers focus on the teaching of accounting as “putting the subject over”. The emphasis tends to be on the subject rather than on the student. Thus if there are problems in communication the lecturer talks of changing the material, cutting out the waffle, choosing an appropriate analogy or hitting on a particular method of explanation. Only Lecturer 10 implicitly refers to the individual student when she acknowledges the problem that a particular method of explanation will only work for the majority, but not everybody.

Delivering a good course

Lecturer 7 is also concerned with how accounting is taught rather than what is taught. However, his particular point of focus is delivering a good course. This involves producing students who have passed the course and who comment favourably on the course. Delivering a good course will assist him in his career. As he comments:

“in this place, I mean, I don't want to be teaching this course indefinitely, therefore as I stand at the minute, by doing things like this (further training), just by reading myself, I'm getting more knowledge which then means I can teach different things.” (7:192/4)

Thus formal student feedback plays an important role in his teaching:

“these do matter in this place, I got hauled upstairs this week to speak to the Director to check the average but fortunately I was well above average so.... save yourself the trouble. For young lecturers it's extremely important.” (7:33/34)

Lecturer 10, like Lecturers 1 and 2, sees the teaching of accounting as a difficult task. Accounting is perceived as a “hard” subject and he sees himself as being within a competitive situation:

“what happens is the first years do six modules in each semester and obviously mine's one of them so really you're competing against the other five lecturers so that if your course is hard you're up against it to start with, which I think we are on this, and also in terms of the handouts that you give out, the overheads, the general patter, you know your jokes or whatever, it's all the human dimension, you've got to compete against the other five, which then drives the thing, that you are producing extensive handouts. You need to in accountancy anyway because you want them to be soaking up information rather than copying down from overheads, all lecture.” (7:35/39)

Just as Lecturer 7 sees himself as responsible to the Director, who is in a position of power over him, so he also sees himself in a position of power vis-à-vis the students. He refers to how the students see him:

“obviously at the moment their opinions are coloured by the fact that I'm the guy who's walking around as it appears to them without a care in the world and they're three weeks away from the exam set by me, heaping the punishment on them” (7:24/26)

Similarly, he talks of accounting being interesting in terms of learning a new subject (it's not his original specialism) and his remarks again refer to his relationship with the students:

“I mean gathering information is always interesting, knowledge is power isn't it and at the end of the day, yes 250 people set their alarm clock last night, to come to listen to me.” (7:188/190)

Thus for Lecturer 7 delivering a good course is a means of getting on in his career and also gives him status. He was himself a student until recently and he refers to this:

“You have to take your time, certain concepts take a lot of time to sink in, which is why I feel most suited to helping students here. I know exactly what they're going through!” (6:166/169)

He relates in an immediate way with the position of the students. His view of himself as wanting to get on in his career and deliver a good course contrasts with his recently experienced views of students' motivation:

“They've got to do 12 modules on the first year, no choice, you are doing [course 1] and [course 2]. The problems we have, all the things we said about weaker students, stronger students, lacking motivation, they don't see the pay-off at the end of the day. [...] These are people who when they graduate like

we've all done, are going to get good jobs, good money, responsibilities, career tracks, everything like that but they don't see the significance of actually passing Part One. Whether it's relevant or not is immaterial, it's all just a game we're playing and you can't get onto the next stage if you haven't got 120 credits, 12 passes.” (7:156/165)

Consequently, “the biggest question you get from my lot is, is it time to go?” (7:154). He responds to the needs of students and provides clinics and marks work but still does not cherish any illusions about them. They need to work harder, referring again, to his experience of studying:

“But as far as I'm concerned, and I'm not a student basher, anyone who came in here would say I couldn't do enough to help them, probably gone over the top..., is that they haven't worked hard enough. [] Which is not... I've had it hard in my day, you've got it easy, that's not what I'm saying, it's simply that they haven't worked and that they haven't come to me with their problems.”

(7:75/85)

Thus he wants to provide a good course, obtain good feedback and move on to other teaching. For Lecturer 7, what is taught and how it is taught are not a key focus except in so far as they are perceived to be relevant to the provision of a good course.

5.4 The students: key foci in the learning of accounting

As with the lecturers certain foci emerged strongly either within an individual's account or across several individual accounts. These foci show the learning of accounting as relating to:

- future career;
- the “real” world of business;
- learning within a degree course;
- obtaining a qualification; and
- doing what is expected.

All these aspects place relevance to the student as the central focus. Thus learning accounting is about certain kinds of relevance. Although, in the case of one student, the relevance becomes related to “doing what is expected”. Only within the first three foci does an impression emerge of the students’ interest in, or enthusiasm with, the subject. For most students the learning of accounting is about obtaining a qualification. Thus, for them, learning accounting is about taking a compulsory module and learning what will be examined.

Future career

Student 7 relates her learning of accounting to her future career prospects. Thus she recounts that she chose to study accounting because she wanted to get a better job. She points out that in Hong Kong you need some knowledge to support secretarial or accounting work to get a job.

She doesn’t discuss the subject of accounting very much except to contrast the practical teaching that she experienced in Hong Kong with the more theoretical approach that she has experienced in this course. In fact, she compares the accounting she has learnt with the accounting she has done at work and points out that they are rather different since in reality the computer does a lot of the accounting tasks in the workplace. Even though she clearly focuses on doing what the course requires, the emphasis is still on relevance to work. For example, when asked how she knows when she’s learned something, she replies:

“Um, I think the evidence is when I have a chance to use what I have learned to apply it in my job. That’s the strong evidence.” (7:100)

The “real” world of business

Two students relate the learning of accounting to what they see as the real world of business, but in rather different ways. Student 3 relates the subject of accounting in a very direct sense to her practical experience of business and family circumstances as

well as liking the logical aspect of accounting. She is enthusiastic about her accounting courses.

“I suppose I've always liked numbers, they're logical, I've always liked that. It's just an integral part of business, it's really integral to most everything a business does, so I really think that that accounted for quite a lot.” (3:4/5)

and:

“Oh I had quite a bit of knowledge, I was actually working part-time for a company then and you could see everything actually happening, you could see why they were doing things and it really made a lot of sense. They started.. business and businesses as a whole made more sense.” (3:9)

Her view of accounting as logical emerges again by way of contrast with economics:

“the worst grade I got was 48% and that was for economics, but I always found economics so theoretical and I found although accountancy is subjective in some ways, it's also very logical you can follow it and you know where you are with it.” (3:15)

But in elaborating on what makes accounting more interesting she refers again to its relevance to practice:

“I find theory doesn't always work in practice so I mean, practice is always what I've been interested in, I think it's much easier and much more help to everybody to look at the real world, rather than to make up a world of your own. (3:19/20)

and contrasts her position with that of other students:

“Well I suppose if they haven't worked or anything, then they probably will get more out of the theories than I do, perhaps, but having worked in a business you can think, oh come on, they wouldn't do that, and it's very difficult I think for

somebody who has worked to say well, oh they'll do this and they could do that and they could do this, to improve their business and you just know that it's not going to happen.” (3:21)

During the interview she also relates aspects of Lesley's accounts to the position of her father who, as she later reveals, is also a sole trader:

“Well I mean um, the benefit of being a sole trader is that you're your own boss, you can, alright you've got all the trouble of VAT and everything but you've got power over what happens in the shop, you can do what you like with it, you're not being told what to do, it's quite a nice..., you can also... Oh I can't remember what I was going to say then! But it's you know, entirely up to her, she could sell the shop and make a profit on it I suppose.” (3:62)

Finally, given this emphasis within the interview on relating her learning to the real-world, she responds as follows when asked what she means by learning:

“Um understanding mainly, and being able to link it..., I like doing this, this is what we were learning in the lecture the other day. Being able to link it with other things, oh that's why companies do this and oh and that's why Greenbury came out with this report, and that's why Maxwell jumped off his boat!” (3:88)

It is useful to note at this point that one should not assume that Student 3 experiences her learning in this way because her father is a sole trader and because she works part-time in a retail outlet. One can only assume that these aspects of her life have a significance for her in terms of her experience of learning as reflected upon in the interview. By way of contrast, Student 2 has also worked within the family business but his point of focus differs considerably from that of Student 3 as will be discussed below.

Student 1 also perceives accounting to be relevant to business but is unable to relate to it as directly as Student 3. In fact, the main body of the reflections of Student 1 are about the teaching and her learning in the course. She has very clear and strong views about

the teaching, about what type of teaching is best for her and how she goes about learning. Thus one might consider that this is her main focus. However, it appears that this is a secondary focus for her, which achieves prominence because of the difficulty that she experiences in perceiving accounting as directly relevant to her. When asked why she chose an accounting degree she replies:

“Basically my father didn't do..., has never done accounting and he has gone through all his working life saying if there was anything I would have done it would have been an accounting course. Everybody I meet who work in sort of big firms, accounting..., I don't want to be an accountant, that's one thing, I'm definitely, no question about that, but it's just ... it is essential for the business world. To be able to have a feel for it, to feel happy with it without getting into a mental block.” (1:15/18)

Later on in the interview, the importance of this relevance of accounting emerges again when she talks about what she's learnt:

“You know, people say to me what are you doing, you say accounting and they say oh well will you be able to tell me what this is, and you suddenly think, gosh, what am I learning? I have to admit I feel at times that I haven't learnt as much, and I can't sort of, show off isn't quite the right word, you know, advocate how good my course is because it's not..., you can't, the one other thing about accounting is you can't have a conversation about it in a pub!” (1:84/85)

Student 1 goes on to talk about the process of learning and, again, relevance emerges as a criterion:

“I mean well sort of, the French, I don't know, all the people in (our) house do French and Spanish and you can speak French or Spanish if you want to sort of avoid a certain person over there hearing, and you can practice it much more. That's where you learn and enjoy it and that's the whole...., if you enjoy

something you learn it much quicker, more quickly, generally. But accounting is.., being able to relate it to the real world and being able to use it in a much more practical sense and this, although I'm quite happy with that (Lesley's accounts), I mean not 100% but pretty much so, it's the getting it to the realistic side that's... "(1:86/88)

Student 1 finds it difficult to relate accounting to the "real world" and, in that sense, "hasn't learnt". Nonetheless, she is very clear about what she has to do in order to succeed in the course:

"I have to say these..., last year was definitely a very basic year, you didn't really, there was never sort of any in depth thought put into anything. It's not until this year, which I've, which is why I don't know whether people who have just done the (course title) year 1 will really be able to, they haven't had time to sort of really think about it. I mean I guess I managed to get away with it just regurgitating the stuff that you've got in your short term memory, there was no need to really think about it and be able to put into new concepts and look at it in different ways. You were given the ways that they were going to be presented to you in an exam and there was never the need. It's not until really this year when I've had to actually start thinking for myself that you really start attempting to.... I'm not saying that I'm anywhere near .. (tape unclear .. laughter)" (1:63/67)

She is phlegmatic about this divergence between learning as being about an ability to appreciate and explain the relevance of accounting and the requirement for pragmatic tactics. As she states : "It's unfortunately not what university's about but it is definitely the easy way! (1:99). So, even though she studied some accounting on her own before coming to university, she will only take this so far:

"I'm quite keen to do a lot of work by myself, I like to be able to understand it, so I went off and tried to teach myself a bit. [Interviewer: Did that help?] It did a bit, I haven't used it as well as I should have. I get very enthusiastic about things, I'm very good at motivating and starting but I'm not very good at the

finish and the presentation. I'm quite happy to leave a subject when I know I've got 60% or something, I'm quite happy to say well thank you very much, I'm going off down the pub now, rather than go to the end and get a first, which is a very bad thing in life but...." (1:109/110)

Thus for Student 1 her main focus is on the relevance of accounting to business. But this relevance eludes her. This failure of relevance means that she now focuses on what she has to do to pass the subject rather than to "learn".

Learning within a degree course

Student 6, like Student 3, also enjoys the accounting course. However, her focus is rather different. She feels muddled by the accounting that she has studied but this occurs within the context of studying at university. Thus, despite difficulties, she is motivated:

"Reasonably (motivated), I'm not, um, I'm not lax. I enjoy coming here, I would come here every year if they paid me a grant and didn't give me exams! (6:20)

and has come to university because:

"if I went out into employment I would get a low wage rate so (tape fault) ... and I enjoy it and it's not ... you haven't got the restraints of work, the pressures of work, but you have the pressures of studying, exams. But you've got the enjoyment of the people that you're meeting which to me is 50% of what I'm doing." (6:24)

Thus learning is:

"It's just being in an environment where you're being given information which is interesting to you which broadens your view of things, which broadens your understanding of things and it develops your own personality." (6:25)

Student 6 is the only student who refers to a particular weekly worksheet made available to the students within the course materials. It poses a quite open question for the student to answer and hand-in for marking and comment. For example, “how do you explain the meaning of true costs?”. The marked worksheet is returned to the student the following week. Student 6 found these questions useful because they were interesting and she obtained quick feedback:

“There was one - how do you explain the meaning of true costs? [tape fault] ... which wasn't the complete right answer, but I gave a more in-depth look. I looked at the environmental point as well as the accounting side, that, you know, how can you calculate the true costs of some of the things that we do if there are lots of health risks which aren't [unclear] ...” (6:34)

What was striking about Student 6 was that she found accounting muddling and had difficulty in “knowing where everything goes” (6:47). Yet, when discussing the balance sheet or profit and loss account as a whole, she happily related aspects of these to the practical realities of a business just as she found the question about true costs so interesting.

Obtaining a qualification

For several students (1,2,4,8,9,10) obtaining a qualification was their central focus. In this sense, accounting was seen as a subject which had to be studied as a core (compulsory) element in the first year and had to be passed. Student 10 sums this up:

“looking back I wasn't that interested. I was interested in doing it because it was part of the course and I know it was a fundamental part and I had to do it. I needed to understand the basics of it but I can't say that I was really interested in it. [] I knew I had to do it so I thought I'm just going to do it and do the best I can but I wasn't actually interested in it because I certainly wouldn't think of doing it as an optional module now, for this year.” (10:84/87)

Similarly, Student 9 has some difficulty in answering Log and Lesley and she says that she hasn't really thought much about accounting. She talks about her approach:

“it was just, explain how you do the workings for this, so as long as I knew how the workings were accomplished I didn't bother going into the reasoning and stuff, I just needed to know, that's OK, I know that's going to be in the exam so I need to know how you do that, how you do that calculation and that was all I was concerned with (laugh). Which is sad really because I suppose if I had taken the extra time to find a reason in the book behind all these things, I mean everything would have made a lot more sense in the beginning. With hindsight.” (9:47/49)

Nonetheless, these students within this focus do vary. Students 1⁵¹, 2 and 4 are clearly more motivated to pass than Students 8, 9 and 10. It is therefore of interest whether there is a focus to which this motivation appears related. There are aspects that appear relevant. For example, Student 2 studied introductory accounting on a foundation course prior to joining the second year of the degree. Thus he describes his attitude:

“The first year, even though we were doing a lot of work, especially coming in from somewhere else, really fired up to do everything as well, also I had to pay for myself last year as well. So that was a great incentive, I had a sign on the back of the door, if you fail the course you have to go back to (another country)⁵². And I would see that every morning and just think, you know... So that was it.” (2:32)

However, he describes how much more relaxed he feels in the second year and describes his motivation as “appalling” (2:35).

Student 4 enjoys accounting. Although she enrolled on the BABS course she changed to the BAAF course in her second year:

⁵¹ Student 1 is included in this category since the failure of relevance leads her to concentrate on passing the examination and obtaining a qualification.

⁵² If this student failed the examination he would have to return to work in the family business abroad.

“because I was so much happier with the ones (modules) with the numbers in. I couldn't face the thought of doing Marketing, Operations Management, Employee Relations. [Interviewer: What did you enjoy about the accounting on the first year then?]

“I suppose it's sort of having completeness, learning something, putting it into practice knowing you can get a right answer. You know you get into the second year and you know it's just first year stuff, it doesn't really work like that!”

(4:9/13)

Despite this interest in accounting the focus is still on passing the examination. In contrast with Students 3 and 6 who display a wide interest in the subject and read around to some extent, Student 4 doesn't read the course text:

“I didn't find the course text that useful. I found what we were given in the direct learning material, although I mean you were just learning for the exams. You were told that what you had in the workshops was what you were going to get in the exam, direct learning material leads you straight into the workshops so it was just looking at it from that one view and all you want to do is get through your exam at the end of the year, isn't it?” (4:70/71)

Doing what is expected

Student 5 provided many contradictions within his interview. The impression gained during the interview was that he was not particularly interested in reflecting on the introductory accounting course. This did not appear to be due to a lack of willingness to talk but due to the fact that he did not appear to have engaged with the course in any real sense during the year. For example, he was asked why he chose a business course. He responded:

“Um, well my sister, she's been saying to me, she's, um, doing international business, she's doing accounting but with Spanish and she's actually in Spain at the moment and she went over there just as I was making my selection through

clearing, and when I said I don't know what to do she said make sure you do something where at least you can get out of this country and I thought I'll carry my French on and the [university] seemed to be [muffled] ... certainly it will probably help me in the future because it covers a wide [muffled] of society and job places so I thought I'll give that a go and here I am! (1:1)

This lack of a personal, positive choice (going through clearing, acting on his sister's advice) links with a lack of concern about the accounting course. Thus, studying accounting was:

“probably a little bit of a surprise really, I didn't honestly think that's what I'd be doing. I thought we'd be looking at different areas of business and, yeah, which accounting is, but I didn't think we'd focus on that really Um, so, yeah, I was a bit taken back by it. I don't particularly want to be an accountant in the future so I thought mmm ... I'm going to have a bit of trouble with this one.” (5:2/3)

When asked how he feels about the accounting, he replies:

“Um, I've got a lot out of it. It's been an entirely different sort of subject for me, it's the first time that I've ever done that and in as far as it uses a bit of calculation, a bit of theory, a bit of general guidelines, there's all sorts isn't there? Um, but I have ... I've been interested in it. Um, I don't particularly enjoy any of my modules really... (muffled) but yes it's been interesting as I say.” (5:62/63)

So he has “got a lot out of it” but does not “particularly enjoy any of my modules”. These are not necessarily contradictory statements but there was a distinct lack of enthusiasm associated with the first statement.

When asked about the Log and Lesley questions he was unable to talk much about the accounts at all and constantly waited for prompts and came up with vague comments. He

refers to doing examples and how “it’s quite a depressing thing sometimes to think I’ve got them all wrong” (5:54). When he is asked “how do you know when you have learnt something?”, he responds:

“Um, that's it, getting 100% in an exam, you know, that's a sign that you really understand it, I suppose, and you're really well up on it. Um, I suppose from my point of view it's just a case of knowing the rough ... the outlines of it and then focusing into it, which I think is what we did throughout the year, you know, we focused on a lot of the areas and then just look around, um, and then for revision it's better to go back and look at them again but also to try and concrete them and make sure they're there, so you can at least attempt a question.” (Interviewer: Yes) So I've probably not learnt...., is probably not the best expression ... attempting to learn ... (5:58)

It’s interesting to contrast his lack of knowledge about accounting (as evidenced by his response to Log and Lesley) with his statement later on that:

“Yes, um, I think the three main ones, the profit and loss, balance sheet and cashflow I think everyone really ... we've done so much on them that they're really starting to become second nature, really, by looking at them.” (5:66)

In discussing how he’s doing on the course, Student 5 refers to his fellow students:

“But I suppose in our group it's probably..., most people seem to do alright, there's no-one obvious lagging behind with it. I'm very, very close ... (laugh) I'm just floating above water anyway.....[Interviewer: Hanging on?] Yes.” (5:71)

Student 5 appears to be “doing what is expected”. He is sticking with the course, saying the “right things” but he provides no impression of engagement with the course, of genuine interest or, indeed, concern at his lack of progress.

5.5 Conclusions

This chapter has reviewed the role of individual profiles and argued that they can fulfil a valuable role within phenomenography. Not only do they encourage the researcher to develop an empathetic understanding with each participant's experience but they also provide evidence of internal validity or consistency within the interview accounts. They also place emphasis on the individual's experience which is a necessary background if one is to avoid the attribution of meaning to quotations out of context. Lastly, the individual profiles allow key foci for lecturers and students to be identified. These highlight key aspects of the students' and lecturers' experiences and thus sensitise the researcher to these aspects prior to the identification of themes.

Several key aspects of experience emerge from the individuals' worlds. The lecturers focus very much on the subject of accounting: what is to be taught, how it is to be put over to the students and how students are to be won over to the subject of accounting. Thus the teaching of accounting, in its various aspects, is about drawing the student into the world of accounting and of clarifying what that world is. However, the predominant impression given by the interviews is that the teaching of accounting is associated with effort, uncertainty and limited success.

The effort lies in "winning the students over", overcoming their fears, taking them through the material and enthusing them. Teaching accounting is perceived as a difficult task; it is a "big hurdle" to teach a "hard" subject. The uncertainty lies in knowing what to teach: the decision to focus on techniques or concepts, whether or not to teach the uncertainties and subjectivities of accounting and of how to teach accounting so that it will be of relevance to students in their future employment. For two lecturers this uncertainty is related to their feelings of moral responsibility to the student, but also to the accounting profession. There is also uncertainty in knowing how to teach accounting. Accounting is literally seen as something that has be "put over". It is apparent that approaches to this task are questioned, amended and refined over time.

So far as the students are concerned, relevance is a key aspect of their experience. Learning accounting is about certain kinds of relevance. Yet, for most students the most immediate relevance is that which relates to “learning accounting” rather than to “accounting” in its own right. For most students learning accounting is about obtaining a qualification and they do not immediately relate to accounting itself.

All of these aspects of the individual worlds of lecturers and students will be seen to be of importance in the themes that are described in the following chapters. Whilst a discussion of the individual worlds of lecturers and students reveals an interesting disparity between the experience of individuals, it also reveals a qualitative difference between the experiences of lecturers as a group and students as a group. Yet lecturers teach students and students are taught by lecturers. So one would expect there to be areas of commonality within their experiences as well as differences. Areas of commonality did emerge and Chapters 6 and 7 will discuss key aspects the common and distinctive worlds of lecturers and students.

CHAPTER 6

COMMON WORLDS

6.1 Introduction

This chapter will describe the aspects of their lifeworlds that lecturers and students share in common. As discussed in Chapter 5, at an individual profile level all worlds are distinct. However, there are aspects of the lifeworlds that have common features, albeit these may be superficially common. Three aspects of commonality emerged clearly from the interviews:

- students' preconceptions about accounting;
- a focus on relevance; and
- accounting as being about "learning the technique".

These aspects will be discussed separately in sections 6.2 to 6.4. However, they are linked. Most students expressed certain preconceptions about accounting. These preconceptions imply a distancing of themselves from, and a lack of association with, accounting. None of these preconceptions show accounting as relevant to them except in a rather indirect sense. Lecturers perceive that students possess preconceptions and see the teaching of accounting as being about an attempt to overcome these views. However, as will be seen, their perceptions of students' preconceptions differ from the preconceptions expressed by students.

Aspects of relevance emerge from students' accounts of their experience of learning accounting. That is, they identify aspects of accounting that have some meaning for them in their lifeworlds. Lecturers also perceive relevance as important and attempt to provide relevance in what they teach. However once again, lecturers' perceptions of relevance differ from those of the students.

Finally, both students and lecturers experience the learning and teaching of accounting as being about “learning the technique”. For lecturers there is the certainty of a technique to be taught. Moreover students accept the certainty of a technique to be learnt. This, for many students, is the central focus of their learning of accounting. In this sense, the technique acquires its own relevance. It becomes the means of passing the subject and the course as a whole.

6.2 Students’ preconceptions

6.2.1 Introduction

Whilst most lecturers reflected on their perceptions of students’ preconceptions about the subject of accounting so, too, did students comment about their preconceptions. There were exceptions to this which require some consideration. Three lecturers made no reference to such preconceptions. This is not surprising when one considers the focus of each lecturer’s interview. Lecturer 3’s main focus was on the subject and its teaching and he did not particularly comment on students’ views or feelings. Lecturer 5 tended to look at students as individuals and thus did not generalise about their views. Her main point of focus was on what was taught. Finally, Lecturer 6 was the only lecturer interviewed who exclusively taught BAAF students where preconceptions of accounting are presumed to be less of an issue in that they might be assumed to be supportive of a positive approach to the course and less worthy of comment.

Not all students indicated the nature of any preconceptions. Students 2 and 7 didn’t mention this at all. Again, this is not surprising in the context of their interviews. Students 2 and 7 are BAAF students and their main foci are a commitment to the course and to obtaining an accounting degree. They find themselves satisfied with the course and preconceptions do not appear as an issue within their accounts.

With these exceptions, the theme of preconceptions emerged strongly from the interviews. In particular, lecturers often followed up a reflection on preconceptions with an indication of how they responded to this in their teaching. Similarly, students

indicated how their preconceptions affected their attitudes towards learning or to the course as a whole.

The lecturers' perceptions of students' preconceptions and the preconceptions expressed by students contained the following elements:

- accounting is boring;
- financial information causes worry and fear;
- accounting is about numbers and mathematics; and
- accounting is what accountants do.

It was difficult to sum up the variety of student preconceptions into just a few headings. Lecturers view students as holding quite particular preconceptions. However, understandably, when a student expresses such a preconception it is unique to him or her and, thus, with only ten students, not easily classifiable. This point will be discussed further in Section 6.2.3.

6.2.2 Lecturers: the teaching of accounting as an overcoming of preconceptions

Lecturers tended to refer to preconceptions in the context of how this affected their teaching. Lecturers regard these preconceptions as open to challenge. However, there is a sense in which lecturers appear as somewhat beleaguered when faced with this array of preconceptions. Thus the teaching of accounting becomes a matter of "changing their minds", "being enthusiastic" and "winning them back". This will be illustrated by considering the various aspects of preconceptions as perceived by the lecturers.

Accounting is boring

Whilst some lecturers refer to the fact that students perceive accounting as boring, their perception of what is meant by "boring", and thus their responses, vary. For example, Lecturer 1 states that she wants to:

"Change their minds, I think they come with the idea that accounts are boring, they come here with, you know, and it's very hard on us to actually make them change their mind. Say look, it's not that bad after all" (1:274).

It is not clear what Lecturer 1 means by boring but her response is:

"I [] try to show, I probably overdo it, try to show you're really enthusiastic about it, it's really wonderful you know, I think you can [] transfer your enthusiasm to the students." (1:224/5).

Nonetheless, her use of the words "it's not that bad" indicate, perhaps, that *she* also sees accounting as a problematic subject in this regard. By way of contrast, Lecturer 7 also sees students arriving with the idea that accounting is boring (7:22), but he responds to this notion in his first lecture by dismissing the fact that accounting is about the "grey suit brigade" (7:18) and emphasising the number of *young* entrants to the profession.

Lecturer 9 uses the word boring in a different sense. The students see the course as boring :

"because it's not the degree they've come here to do, they've come here to be some sort of engineer or whatever. They don't really see why they're doing accounting" (9:107).

Thus she responds to this in her first lecture by addressing the issue of accounting's relevance to their course.

Financial information causes worry, confusion and fear

The most striking view of this preconception was provided by Lecturer 2 and has already been discussed in Chapter 5. Her view of her students as worried and fearful dominates her whole approach to the course. The worry on the part of the students takes on an additional weight as they are perceived as recognising the need to be able to deal

with financial information once they are in the world of work. Similarly other lecturers empathised with students as they saw them as fearful of accounting and worried about how they will cope with it. Lecturer 4 implicitly recognises this preconception as follows:

"I suppose the aim of the course is that they have a broad level of understanding of financial information so that if they are presented with financial information they don't get confused or worried by it. They are able to tackle it and perhaps interpret it in some way" (4:46).

Lecturer 9 also takes this view when expressing her teaching objectives:

"So I think from the financial accounting that they could look at profit and loss and balance sheet and not panic and think: "Oh, I don't know anything", just to be able to, to be able to go and not.... obviously not.. to be able to interpret it perfectly, but to... for it not to frighten them, that they could explain what was behind the majority of the figures.... " (9:95).

Accounting is about numbers

A few lecturers referred to the students' preconceptions about numbers. Lecturer 10 expressed this most clearly:

"The constant cry is I'm no good at maths. That is the first... again one of the first things I ever do with them is go around the room and ask everybody to give me one word to define accounting, you know, what does accounting mean to you? And we put them up on to the board, and look at them and discuss them, you know. And everybody will come up with maths, numbers, you know, apart from the few who will have in fact done the subject before and there are always a few of those who've done it at an earlier stage, A levels, GNVQs, whatever it is." (10:76/82)

The key aspect of this preconception is that students *worry* about numbers, that they have a *mental block* about numbers. This is seen by the lecturers to be of concern within the course. However, a key issue is whether accounting is about numbers and lecturers' and students' perceptions of this will be discussed in Chapter 7.

Accounting is what accountants do

Lecturers 6 and 8 primarily teach introductory accounting for accounting specialists. Consequently, it is not surprising that they did not refer to the same aspects of preconceptions as did the other lecturers. Nonetheless, Lecturer 8 still found that preconceptions were a problem. In particular, it was found that students saw accounting as being about techniques and job-related:

“They come in very functionally oriented towards their job at the end. [] but you’ve got to win them back, that accounting is in fact broad, interesting and beyond a) jobs or b) techniques.” (8:25/6).

Once again, Lecturer 8 also responds to this perception by stating that “you’ve got to win them back”. (8:25).

6.2.3 Students: expressed preconceptions

It is difficult to sum up the variety of student preconceptions in just a few headings. It is not that a student holds just one particular preconception or another. Rather, a students' view of accounting appears to be a mixture of different preconceptions. However, this section will, firstly, consider individual aspects of students' preconceptions and, secondly, provide illustrations of the mixed nature of preconceptions.

Accounting is boring

Only Student 9 expressed the view that accounting was boring but she described this vividly as follows:

“Lots of numbers, high tech computers, people in ties and suits, really boring and everything and I knew that as well because I’ve actually worked with Touche Ross on temping assignments. A boring company. So boring (laughter). So it didn’t help (laughter). It didn’t help (laughter) (9:14/16).

This contrasts with the variety of lecturers’ views of the term “boring” in Section 6.2.2.

Financial information causes worry and confusion

Similarly, whilst lecturers identified fear, worry and confusion about financial information as a major preconception, this did not emerge so clearly within the students’ accounts. Student 1 chose to study on a BAAF course precisely because she saw that financial information was vital but that it could cause problems. She didn’t want to be an accountant but, partly influenced by the experience of her father, she sees a knowledge of accounting as:

“essential for the business world. To be able to have a feel for it, to feel happy with it without getting into a mental block” (1:15/17).

It is interesting to note that Student 9 admits to fears about accounting even after re-sitting the course for a second year:

“realistically and everything, that if I do want to establish my own business then I am going to have to go back to accounts [] I know I’m going to have to try and get to grips with it and put all my fears aside. One day.” (9:112/114).

Accounting is about numbers and mathematics

A key preconception of students was that accounting was about numbers and mathematics. Students either saw the positive or negative side of numbers. Students 3 and 4, in part, chose accounting because they liked courses with numbers (3:4;4:9).

Indeed, Student 4 initially enrolled on the Business Studies degree course but changed to the Accounting and Finance degree at the end of the first year because she preferred the courses with numbers.

However, the BABS students very much took a negative attitude to numbers. For example, Student 5 thought that accounting was:

“a lot to do with numbers and managing firms’ accounts [] it’s a very complex thing” (5:4/5).

He now concedes that:

“it’s probably not as maths-based as I thought it would be [] probably someone who is going to do accounting for the first time shouldn’t think it’s all calculations and number crunching, there’s a lot more to it really, all the theories you know.” (5:8/9).

Similarly, Student 8 expressed her worries as follows:

“I did expect it to be, like, all numbers and number crunching. I suppose it wasn’t as much of that as I thought it was and maybe I thought it would be harder than it actually was, maybe that’s what stopped me from understanding it fully. Oh, I thought, it’s too hard, and when you think that you tend to sort of, like stay away from it” (8:31/5).

Student 9 also thinks that accounting is to do with mathematics. She got lost in accounting:

“Which is really strange because I’m quite mathematically minded [] but I just really couldn’t get to grips with it” (9:9/11).

However, this leads to no further reflection about why her mathematical skills failed to support her.

Accounting is what accountants do

Only one student expressed this particular view. Student 5 had not expected to be studying accounting as part of a Business Studies course and was taken aback to find that he had to study accounting:

“I don’t particularly want to be an accountant in the future so I thought mm..... I’m going to have a bit of trouble with this one” (5:3).

Students’ preconceptions generally

As discussed above, most students’ expressed a variety of linked preconceptions. Student 10 provides an illustration of this when he talks as follows:

“I was pleased [*to do accounting*] because I thought I've chosen this business studies module, um, because I don't know what I want to do and I want to have the basis to leave university and be able to cope with whatever I'm going to ... whatever's going to be thrown at me when I leave university and start a career, so I was pleased when I did accounting.” (10:17).

“I didn’t really know what to expect. I wasn’t expecting it to be easy. I knew it was going to be difficult..” (10:19/20).

“I do think with accounting, though, it does sound just the word accounting and you think: oh, I’ve got an accounting lecture, it sounds quite a dry subject, quite a dry.... for people who aren’t mathematically orientated and they aren’t thinking about: “my Dad’s an accountant, crikey, do I want to be one?”. It does sound quite a dull subject. It’s quite easy to go into your lecture in a negative frame of mind ...” (10:153/6).

Unlike those of the lecturers, students' responses to this mix of preconceptions was not so clear-cut. Thus, for Student 9, such preconceptions are mixed in with a generally negative attitude to studying associated with her lack of commitment to the degree course generally:

"I think with the lectures and stuff I was like at a stage where I wasn't prepared to listen in the lecturers anyway, so I wouldn't have heard it if they had explained it." (9:72/3).

Yet, in contrast, Student 10, shows steely determination:

"I thought - I'll get through this first year, get the basics of accounting so that I'm not going to be reliant so heavily on somebody else. So yes, I was pleased we did it." (10:18).

6.2.4 Conclusions

Students' preconceptions are an important theme that emerges from the interviews. Nonetheless, differences in emphasis are apparent. The issue of accounting as being about numbers and mathematics is dominant for the students, but less recognized by lecturers who identify fear, worry and confusion as the major issue.

Lecturers regard these preconceptions as something to be overcome and they link these preconceptions with a tale of how they respond to them within their teaching. So the teaching of accounting becomes a process of "winning students back". But lecturers differ in what they perceive the preconceptions to be. They speculate about these preconceptions but only Lecturer 10 asks the students about this as a part of her teaching. She asks the students "what does accounting mean to you?" and obtains the response that accounting is about mathematics and numbers.

6.3 Relevance

6.3.1 Introduction

Relevance refers to the meaning that accounting has for lecturers and students within their individual lifeworlds. It will be apparent from the preceding discussion about preconceptions that some students enter the introductory accounting course with particular preconceptions of accounting. Given the nature of these preconceptions, it is not surprising that students relate to accounting in a more limited sense than do the lecturers. Thus a review of relevance for lecturers and students shows that this common world is only superficially common.

Lecturers saw the teaching of accounting as involving a need to make accounting relevant to students. As with the theme of preconceptions the lecturers' observations often included an indication of how their view of the importance of relevance affected their teaching, that is, this view implied a certain kind of response. However, a variety of views emerged from lecturers about what constituted "relevance". Similarly, students' perceptions of relevance varied. The key aspects of these perceptions are listed in Figure 6.1.

Lecturers: teaching accounting is about making the subject:	Students: accounting is seen as relevant:
personally relevant to a student's financial situation	
relevant within a business context: that accounting information is of value	because it is generally of value to business and practically useful in specific ways
relevant within the context of the student's course as a whole	for a future career
	to an aspect of one's own personal experience
	to one's own working experience

Figure 6.1 Lecturers' and students' perceptions of relevance

A further important aspect that emerged was the issue of “relevance avoided”. Some lecturers and students recognise that accounting possesses an internal logic and coherence which has its own appeal. Thus an appeal to relevance in this context may be redundant.

6.3.2 A comparison of lecturers’ and students’ perceptions of relevance

This section will consider each of the aspects of relevance listed in Figure 6.1.

Personally relevant to a student’s financial situation

Some lecturers (1,5,6,9,10) wanted the students to relate on a *personal* level with the subject. For example, Lecturer 1 wants to keep things:

“very simple, straightforward, I think something they can relate to themselves. You’ve got your grant, OK, and you get £10 from your parents every week, OK, something they can relate to themselves [] yes you can do without the accounting jargon altogether. (1:248).

In response to this concern, other lecturers use personal examples such as talking about houses and cars as assets (6:18) or electricity and telephone bills (9:70/3). Thus Lecturer 5 goes to some effort to make cash flow relevant to students:

“They get quite excited about cash flow. When I did a lecture on cash flow this year I did it in terms of cash flow for students, and this would have been first year students, it was quite helpful for them. [] I went down to the bank and I got some figures from the bank manager, we got some figures, I think Lloyds Bank has got the average student spending and the horrendous overdrafts they've got at the end of the third year(laughter). So I sort of hit them with that, and I'm not sure how much of the second half of the lecture they listened to! I could see them all sitting there wondering where their next meal was coming from. So that

the beauty of cash flow is I could make it relevant to them, and once I'd explained it to them I think it became quite credible.” (5:67/71).

By way of contrast, only Lecturer 9 expresses doubts about the success of this tactic. She thinks that 18-year olds don't easily relate to personal financial matters at this stage, they are still too used to their parents dealing with such things for them. So she sees the personal approach as suitable only if the student relates to personal finance issues. Indeed, none of the students indicated that they found accounting of personal relevance.

Relevant within the business context

Lecturers perceive students as lacking business experience and awareness. This means that they lack a framework within which they might see a role and value for accounting information. Lecturer 6 sums this up as follows:

“they haven't got the understanding in their head, maybe here's a shop or an organization, where there's a huge store full of stock, that the place needs to be heated, needs to be maintained, there might be pilfering, they've got to maybe perhaps one company's geared, it's paying debt charges, and they just haven't got the business skills really.” (6:84).

The response of lecturers is then to use case studies and scenarios that emphasize the business context. But even then, given this lack of business experience, students may well attempt to apply personal experience, maybe inappropriately, into business. As Lecturer 6 points out:

“They have no concept of the fact that there might be stock, this isn't something that they've ever come across, and very often they don't understand it, they don't view it as an asset, they purchase things to consume ...” (6:60).

Consequently a further response by the lecturers is to stress the “why” of accounting. For example, Lecturer 1, finding students had not grasped a topic was forced to go back

and look at a topic from scratch in the workshop. So she combines three lectures into one:

“just by speaking to the essential, what I thought was essential anyway and *why we do it* . And I started with saying why do we need to apportion overheads?” (1:237/8).

Lecturer 10 also places a lot of emphasis on “why?”. It is her main objective “I am hoping that by the end of the year they will have grasped first, why they are doing the subject” (1:1). Finally, Lecturer 10 encapsulates the issue when she says:

“And I think that we are coming to the conclusion that maybe what we’re doing is giving them a bit too much of the theory before we apply it, so that they can see the relevance of what it is they’re studying. So what we would like to do is look at the broader picture and say, well hang, on where should be really be starting from? [] I’m quite keen on this idea of actually giving them a problem, giving them something right at the beginning, and saying ‘right, how do you intend to go about sorting this out?’”. (10:15/18).

Lecturers placed much emphasis on this aspect of relevance. Some students did acknowledge that accounting was relevant to business but this was stated in a very general way and it did not emerge strongly from the interviews. For example, Student 6 sees her course as interesting:

“because it relates to different situations of life [] the whole life of a business” (6:38).

and Student 8 expands on this:

“Um, I think a stronger lecturer is someone who understands that you have no knowledge of, like, introductory accounting ... no knowledge of the subject and tries to make it as simple as possible and relate it to examples today, that's what

I've found happens here and say that, this is used in companies, companies do use this. I think especially like when you first start at university you get all this theory, you know, and you think is this actually used? You can't see any relevance to it, but here the teachers ... the lecturers are making it simple and the handbooks were very good, very, very good." (8:123/7).

It is useful to contrast this rather general statement to the enthusiastic response which bursts out from Student 3. She is able to link accounting:

"with other things, oh that's why companies do this and oh and that's why Greenery came out with this report, and that's why Maxwell jumped off his boat! (3:88).

However, she was the only student to exhibit such enthusiasm.

There were instances where students would indicate that they had related to certain aspects of the course in a positive way. This would generally relate to specific aspects of the syllabus which had caught their attention and the examples they gave tended to be quite practical applications of accounting. For example, Student 5 says:

"recently I've seen from what we've had to do is that if you lose track of any of your accounts then that's where it ends. [] It's good that, because it's the only way of knowing truly what's actually happening in a business." (5:12).

He also refers to a case study that they were given early on in the course. It was useful:

"you see how accounting would fit into the real world..... rather than just thinking so what." (5:37).

Students 9 and 10 generally reflected on the difficulty they experience in currently seeing the relevance of accounting. Notwithstanding this, both found it possible to

identify something that they had found interesting. Student 9 obviously found costing made sense, in contrast with other topics:

“Yes, I understood all of that. I understood the reasons why they were doing it. It all made sense and everything, but profit and loss and balance sheet and then budgeting and all the rest of it just ... [didn’t make sense]” (9:17/18).

Similarly, certain topics struck a chord with Student 10:

“Yes. When I understood it, I found the margin of safety, you know, learning about how ... when a business is going to fail and doing the diagram and working out how far it's got to go, I found that interesting when I understood it and I realised what it was applying to, and I think I could apply this to ...and it's actually quite easy, I found that interesting. And then cashflows and doing the ... I thought the assignment was interesting as well.” (10:88/93).

Yet, once again, it must be stated that this aspect of relevance did not emerge clearly. Such relevance related to individual topics and not to accounting as a whole. When considering accounting as a whole, then students were more inclined to see it as generally relevant for a future career.

Relevance within the context of the student’s course as a whole

Only Lecturer 9 commented about this aspect of relevance. As she explains:

“They don’t really see why they’re doing accounting. So they get all that in my introductory first lecture, I spend quite a bit of time trying to make it personal to their degree, or personal to themselves, you know and I take the two aspects right from there, is all else fails, on a personal level you should be able to do this, and as far as your degree is concerned, you need it because in future years through the degree, or sometimes even, when you’re actually working that’s what you’re going to be involved in, negotiations of some type.” (9:108).

Indeed, the students primarily saw accounting in terms of its relevance for their future career in business. This emerged more as an article of faith on the part of the students since they expressed no personal attachment to accounting itself. Thus Student 1 chose the BAAF course even though she had no intention of being an accountant. She sees it as useful to take the course because it provides a background about, and an overview of, accounting. Similarly Student 7 sees the course as interesting and informative for a new student:

“I think the new student may find this subject very interesting and very informative. Um, because the knowledge they have learned, even though they are not pursuing accounting degree or they are not going to be an accountant, but the knowledge is very useful for them. Even they will have their own business.” (7:97/99).

Student 10 gives an example of how this might be useful:

“I think if it could be stressed that you're not doing this module because you're going to be an accountant, you're actually doing it because you're going to be the manager of a company and need to grasp the basis of knowing how to do your accounts.” (10:163).

Student 8 elaborates on this:

“If you were in a managerial position, it doesn't mean that you have to be an accountant, but if an accountant comes to you with some figures, or we've depreciated this by so much you would know what they're talking about, instead of being ignorant to what they're saying, you might have some vague idea because you've done it before. Basically it's useful for things like that. You would have a vague idea of what's going on so I think if you're in a managerial position you'd need that background knowledge”.(8:102/3).

It appears, however, that students may appreciate that accounting is relevant but that they do not necessarily relate to it in an *immediate* sense. Student 1 sees that accounting is relevant to her future career in business but, even so, the accounting that she finds in the course, appears to be too simple and difficult to relate to the complexity of the “real world, [] the normal world” (1:83). She would like to use it in a more practical sense.

Student 10 accepts the relevance of accounting but this does not affect his view of accounting now:

“Oh yes. I mean I knew from the beginning that accounting was going to be very relevant to what I was going to be doing in 5 to 10 years time or what have you .[Interviewer: “but not currently interesting?"]. Not currently interesting, no.” (10:158/9).

Similarly, Student 9 states:

“I purposely chose my options so that I wouldn’t have anything to do with accounts or numbers in any way whatsoever for this particular year but, um, I know realistically and everything that if I do want to establish my own business then I am going to have to go back to accounts [] I know I’m going to have to try and get to grips with it and put all my fears aside. One day.” (9:111/114).

Consequently, there appears to be a failure of immediate relevance for these students. They accept that accounting may be of future relevance to a career in business but it lacks an immediate relevance. This appears to be a further aspect where students perceive accounting as distanced from them.

An aspect of accounting is relevant to one’s own personal experience

As discussed above students did not refer to accounting as being relevant to their personal *financial* situation. Nonetheless, one student identified an aspect of the course which was particularly relevant to his personal experience. Student 2 makes no mention

of relevance at all in the interview. His focus is almost entirely on passing the examination. However, one aspect of the course had a big impact on him - the difference between the sole trader as an individual and the sole trader as a business. He had previously worked in the family business. On the first day this was explained by the lecturer who used a diagram: a box for the business and a matchstick man for the sole trader:

“and basically explaining the difference between the two and that one could be the trader and be the business, and that one is the business within its own right, and that the business within its own right employs those people but they are two completely separate entities. So that’s how we started. That was the first big eye opener, everyone was just like!”(2:114).

Student 2 had referred to his personal circumstances in the interview. He had worked for some years in the family business. Clearly, this touched a chord and amounted to something of a personal revelation.

An aspect of accounting is relevant to one’s own working experience

One student found she could relate to accounting in the sense that it had meaning in relation to her working experience. Student 3 refers to the fact that she works part-time and that she got a lot out of the course:

“you could see everything actually happening, you could see why they were doing things and it really made a lot of sense. They started.... business and businesses as a whole made more sense.” (3:9).

Student 9 provided an example of how a course could “click” for her but this did not occur during the accounting course!

“ Um, mmm (pause) um, I find with me it's more of a case where if I've done something like practically or working or something, and then I actually come

back and see how it happens here, actually learn the process a bit, then yes it clicks straight away, it really does, and one instance would be, nothing here, but this one really sticks out in my mind. When I was actually at [X institution] on the access course we had to do a group assignment and it was all about recruitment and at that particular time at the advice centre I had been elected as recruitment manager and stuff so I had to actually go through the equivalent process of drafting the adverts, job specification, you know, everything, right from scratch and I had to do the same thing for this assignment as well and then actually go and do an interview and it was like: oh wow, yes, yes, yes, everything just like ... it really did click.” (9:94/5).

It was apparent that several of the students had work experience but they did not refer to this in relation to a perceived relevance for accounting.

6.3.3 Relevance avoided - the appeal of logic

Whilst relevance was clearly an important theme emerging from the interviews, it is important to highlight a related theme. Accounting was seen, by some lecturers and students, to possess a logic and coherence of its own which made any appeal to relevance redundant. Instead an appeal was made to the logic of accounting. For example, Lecturer 8 refers to sets of rules that are implicit within the preparation of financial statements:

“I try and put that in frequently, look we’re doing this because these fundamental accounting concepts require them to be done like that... There is an arbitrariness in this, but that’s why it’s being done. Think back to those things... Therefore there’s a logic there. Understand the logic and you understand why these things are happening.” (8:51/3).

Lecturer 2 recognizes this appeal of the logic and certainty. When asked what type of activities students most enjoy, she responds:

“Well funnily enough students enjoy getting it right. Although I know this sounds very silly but, I had a comment yesterday when someone said ‘I find this very therapeutic’ [...] But what he meant was, he said, ‘if you were to sit down and thinking logically, and you apply what you’ve learnt to the question that we are doing, it all slots into place, at the end of the day it works, and he said it’s so therapeutic because there is an end result. Whereas in some subjects you could be arguing for ever, and you could still say well there are ten different solutions to this.” (2:78/9).

Student 4 reflected on why accounting possesses this appeal:

“I suppose it’s sort of having completeness, learning something, putting it into practice knowing you can get a right answer!” (4:12).

Student 1 also finds that accounting problems are discrete and solvable:

“I enjoyed it because I like to be able to be set a problem and be able to do the whole thing, I’m not very good at rambling away at essays and everything.” (1:11).

Similarly Student 5 refers to the fact that there are lots of areas in accounting which are discrete and can be tackled in their own right.

This does not mean that students see accounting as entirely logical. They certainly recognise that there are areas of subjectivity as well. For example, Student 3 finds accounting more interesting than her other subjects:

“I did... the worst grade I got was 48% and that was for economics, but I always found economics so theoretical and I found although accountancy is subjective in some ways, it’s also very logical you can follow it and you know where you are with it.” (3:15).

However, it has to be said that no student commented on the *appeal* of subjectivity.

6.3.4 Conclusions

Relevance emerges as a clear theme with elements of commonality between the perceptions of lecturers and students. Even so, there is a major difference in their perceptions. Whilst the lecturers place emphasis on making the subject personally relevant to the financial position of the student, the students themselves do not.

Primarily students see accounting as being relevant for a *future* business career in that it fulfils a role within business and possesses some practical usefulness. Consequently, for most students, accounting lacks an immediate relevance and they appear to accept its long-term relevance more as an article of faith. However, it does appear that some students may gain some personal satisfaction through the avoidance of relevance. It may be that the logic and coherence of accounting has its own appeal. Relevance, in this context, becomes an appeal to personal satisfaction at being able to “get a right answer”.

6.4 “Learning the technique”

6.4.1 Introduction

Both students and lecturers shared a view of the learning and teaching of accounting as involving a technique to be learnt. There was a focus on what was perceived as the central aspect of the course: the preparation of financial statements and the calculation of costs, overheads, depreciation and so on. This was reflected in an emphasis, by both lecturers and students, on doing and practicing questions.

For the lecturers, the assumption of there being a technique to be learnt is reflected in their organisation, structure and sequencing of the course. For most students, learning the technique was a central part of learning accounting. However, there was a division between the BAAF students who focussed primarily on learning the technique and the BABS students who were more concerned with their perceptions of the nature of the subject. This concern with the subject is related to their preconceptions of accounting.

6.4.2 *The certainty of a technique to be taught*

The lecturers, albeit teaching introductory accounting courses with slightly varying objectives, all placed great emphasis on the techniques involved in the preparation of accounting information. This theme permeated their reflections and emerged through comments on: teaching objectives, what is taught, and the organisation of their teaching. Thus typically each course is carefully staged with a given sequence of lectures and workshops/tutorials. The students have to follow the recommended route, exercises and so on. The task of the lecturer is to:

“be fairly well organized [] a course programme, you’ve got to try and give them some reading, you’ve got to try and persuade them to do the work, to do the questions, do the answers, do lots of examples.” (3:232/5).

The lecturer not only “persuades” the students but is responsible for:

“Taking them through the whole process, really, thinking that they’ve got to learn to crawl before they can walk, before they interpret accounts which they then do in the second semester.” (7:13),

Such a structured technique-based approach is not only easy to assess, but teaching becomes a form of “drilling”:

“Unfortunately , of course, the main advantage of figure work is that it’s easy to tick, you can drill them....” (5:142).

Within this approach the staging of topics and their relationship to each other is an important feature. It thus becomes important for the students to “keep up”. As Lecturer 3 emphasizes, you have:

“... to get into them this idea that, you know, you can’t catch up with three weeks’ work. That is not the way that you are going to understand this subject really, by

missing three weeks and then suddenly trying to catch up with three weeks' work." (3:124).

Practice assumes a central role in this approach to the teaching of the preparation of accounting information. Lecturer 6 sees practice as "rooting it in their brain":

"I think it's like any technical thing, you start off, you do one, the traditional method, use the illustrative approach. You do one on the board or you demonstrate an example, they do an example, then you try to give them more extended examples in the tutorial. But then the trouble is that they perhaps do one example, succeed in it, then you've got to move on to another topic, when really speaking what they should have, in my opinion, is more time to consolidate that knowledge and do a few more examples - so it's rooted more in their brain that they haven't just done the one thing and that's been put to bed and that they can do it a few more times" (6:40).

Lecturers 3 and 8, in particular, talked about the *skill* of preparing accounting information. Lecturer 3 likened learning accounting to learning to drive a car. Lecturer 8 used the analogy of riding a bike. With both of these, the skill once learnt was not forgotten although refinements of skill might have to be renewed with the lapse of time. Both lecturers distinguished between the skill of preparing accounting information and understanding the ideas behind it. For example, Lecturer 3 considers that students make mistakes because they don't practice enough:

"They seem to understand the basic idea of that, the P&L account which is trying to show the profit for the period, having adjusted for the value of the assets, the depreciation etc. *They can understand all that, the idea.* Then of course, like all of us, *when it comes to actually doing it*, they make various mistakes. Now a lot of that, you get rid of a lot of that, with practice really." (3:46/49, emphasis added).

Lecturers readily described their approaches to teaching in terms of a technique to be taught. There was a high degree of certainty associated with their descriptions. There

was also a particular tone attached to their teaching approaches. For example, their description of how the techniques were to be learnt appears somewhat unrelenting. For example, students can be “drilled” (L5), material is “spelt out” (L1) the practicing of questions is associated with “rooting it in their brain” (L6) and the conventional teaching approach is associated with “beating them over the head with the profit and loss accounts and balance sheets” (5:84). The teaching of accounting in this sense appears to involve a high degree of direction of the activities of the students and, appears at times, to involve a degree of conditioning of their behaviour.

6.4.3 Accepting the certainty: a technique to be learnt

It appears that students accept this state of affairs and the view of accounting as a technique to be learnt is accepted unequivocally by the students. This view, however, was more clearly stated amongst the BAAF students. Whilst all students spoke about their approach to learning accounting, the BAAF students tended to reflect on this in more detail. By way of contrast the BABS students tended to reflect more on the *subject* of accounting. One of the first questions asked in the interview with each student was “How did you find/get on with the introductory accounting course?” or its equivalent. The students’ initial responses are given in Figure 6.2.

Thus the point of focus for the BABS students tended to be the subject. This focus reinforces the issues of preconceptions and relevance that have just been discussed. Nonetheless, there was no doubt in the minds of the BABS students about what they had to do to “learn accounting”. The course was structured: lectures had to be attended, preferably after doing the set reading, examples had to be worked through, answers prepared for the workshop questions, the workshop must be attended when their answer could be checked. Students did not always do this, but with hindsight recognised that they should have done it. Within this recognition of what was required, question practice was seen as very important, particularly by the BAAF students.

<u>Student</u>	<u>Commented on</u>
1 BAAF	Teaching: the way that it is taught and that she liked that approach
2 BAAF	Teaching: he was part of a small group and received a lot of feedback
3 BAAF	Teaching: it was well-structured
4 BAAF	Teaching: it was well-taught
7 BAAF	Teaching: the teaching method is different from that in Hong Kong
5 BABS	Subject: it is discrete
6 BABS	Subject: she has problems in understanding the subject
8 BABS	Subject: found it difficult to understand accounts
9 BABS	Subject: couldn't relate it to the accounts she did at work
10 BABS	Subject: subject was hard

Figure 6.2 Students' initial responses about the course

It is interesting to note what the students did *not* comment on. They expressed no uncertainty or confusion about what was expected of them. Most students found the organisation of the course very clear, with direct learning materials that provided them with reading for each section of the course and a clear programme of workshop questions and lecture handouts. Several commented on the quality of the teaching materials. Student 8 studied introductory accounting at another university before moving to her current institution. She commented:

"I think with hindsight with coming here I can compare the two courses and here the course seems to be laid out a lot simpler, the handbooks are very good.

Whereas in [institution Z] things seemed to be a bit ... split up between management accounting and financial accounting, is like two straight splits and I

don't think ... to me the lecturers weren't as clear and as precise as they were here." (8:8/11).

Student 8 is now experiencing a second year of studying introductory accounting and this comparison appears to be significant to her. Certainly, the organisation of the course and the teaching materials were not an issue for the students.

Indeed, there was a perception on the part of the students that they were being organized and some expressed a preference for this. Student 1 particularly liked the lecturer's approach:

"I particularly had a teacher that made me do all the questions set and for me, doing the question over and over again until you've learnt it" (1:3).

Later she expanded on this and reflects on the need to be "persuaded" by the lecturer:

"That's the reason why I hardly had to do any revision at all and I sailed through because you'd done the work, you did it every week, you know, it's like being back at school, you're being spoonfed. It's unfortunately not what university's about but it is definitely the easy way. [] Having the teacher there to be able to go, oh what's gone wrong here, we're doing that now in the financial accounting workshops and I'm getting much more out of it as well. The workshops, yes, the workshop is just a question of the students feeling the need to have done the work before." (1:98/102).

The direct learning material (course handouts) was regarded as central to the course, as illustrated by the comments of Student 10:

" Yes, the direct learning materials to me were vital I think. I know I had to constantly go back and catch up really. I think sometimes people ... you don't realise how much you do need to read and keep up to date. I slipped about three weeks and had to go through the whole thing, and then when I was revising

again I just had to go through the whole, all three booklets to make sure that I knew as much as I could. Not going into details, I knew that if I tried to go into details then I wouldn't do very well, I just had to get the basics right and pass it and get it done or out of the way. So the direct learning material was quite important. (10:38:43).

A picture emerges of the structure, handouts and questions all leading in one direction. Whilst the lecturers place emphasis on learning the technique, for the students this becomes part of the more overall objective of passing the subject (which will be discussed in the next chapter). Lecturers might have the objective that students understand the ideas as well as the techniques. Yet, for students there is actually an explicit recognition that such broader objectives might be sidelined, as illustrated in the comments of Student 1 above. Student 2 also reflects on this:

“You don't know what basically it's all about, and you then find that the bog standard easily explained stuff is actually in your handouts. Which makes you then wonder why they give you the book in the first place, because everything that you need to know is in the handouts. There is background reading and they call it reading for a degree and I can appreciate that, but for the actual maths, everything else, that's going to get you through the exam, it's in the book, and I know a lot of people who haven't even bothered buying the book, because when they found that out, they thought: ,well why bother?’, and I think that's fair comment.” (2:131/2).

Practice assumes an important role and Student 2 distinguishes between the grasping of concepts and learning of technique. When asked how he “latched on” to double-entry, he replied:

“Um, basically a lot of practice. I didn't so much grasp the concepts, because I basically just did it over and over and over again, and I learnt where each thing fitted in.” (2:12/13).

Similarly, Student 1 expressed her view as follows:

“Certainly the....., personally, the numerical stuff, yes. Because it is the working out and the, I mean even now, much more so in the financial accounting, doing the questions is the only way I’m ever going to learn” (1:100).

For the BABS students, it was more a question of what they might have done with hindsight, since their approach emerged less clearly than with the BAAF students. For example, Student 5 stated:

“I probably would have done more, certainly at the start of the term, um, I would have done a bit more work then than rather now because it's ... I mean time's running, obviously before the exams and there's quite a few chunks of the textbooks that I'm still a bit patchy on. Um, yes, so I think I would have at least tried to do a bit more reading of the set text and maybe had a go at a few more questions to start with.” (5:60/61).

6.4.4 Conclusions

A high degree of certainty surrounds the perception of teaching and learning accounting as being about learning the technique. Lecturers clearly stated what this involved: the direction and control of certain activities, of getting students to practice and to keep up with the work. Students, too, recognised what was required of them and accepted the way in which they were being organised. Whilst this approach to the learning of accounting may appear rather relentless, it is of note that the students did not complain about this or resent it. On the contrary, there was widespread acceptance of (and some preference for) of this state of affairs.

6.5 Conclusions on the common worlds

Three aspects of commonality have been identified in the way that students and lecturers perceive the learning and teaching of accounting: the existence of student preconceptions

about accounting, a focus on relevance and accounting as being about “learning the technique”. However, as has been illustrated, so far as preconceptions and relevance are concerned this commonality is only superficial. The area of greatest commonality arises with accounting as being about “learning the technique”. This provides the one truly common focus for both students and lecturers and is reinforced by the certainty which surrounds it.

Contradictions emerge from this account of the common worlds. Lecturers emphasise the need to “win students back” and to overcome preconceptions about accounting. They seek to make accounting relevant to the circumstances of the student. This contrasts with the emphasis on, and certainty surrounding, accounting as the learning of a technique . The latter assumes a central importance in its own right and loses connection with the notions of relevance and preconceptions previously expounded by the lecturers. Far from being drawn into the world of accounting, the emphasis on the technique opens up an alternative world for the students: one in which the relevance of accounting is either deferred into the future or avoided by the appeal of learning the technique.

CHAPTER 7

DISTINCTIVE WORLDS

7.1 Introduction

This chapter will describe the distinctive aspects of the lifeworlds of lecturers and students. Whilst themes are described for the distinctive worlds, within each grouping of students and lecturers there are variations in the way that individuals perceive the teaching and learning of accounting. Nonetheless, the themes capture key aspects of the experiences recounted within each grouping. Two key themes emerge for the lecturers and students respectively. For the lecturers, the teaching of accounting is seen to be concerned with:

- moving beyond technique to espouse other teaching objectives
- the underpinning of technique by the achievement of conceptual understanding

For students the learning of accounting is seen to involve:

- passing the examination
- the retention of preconceptions

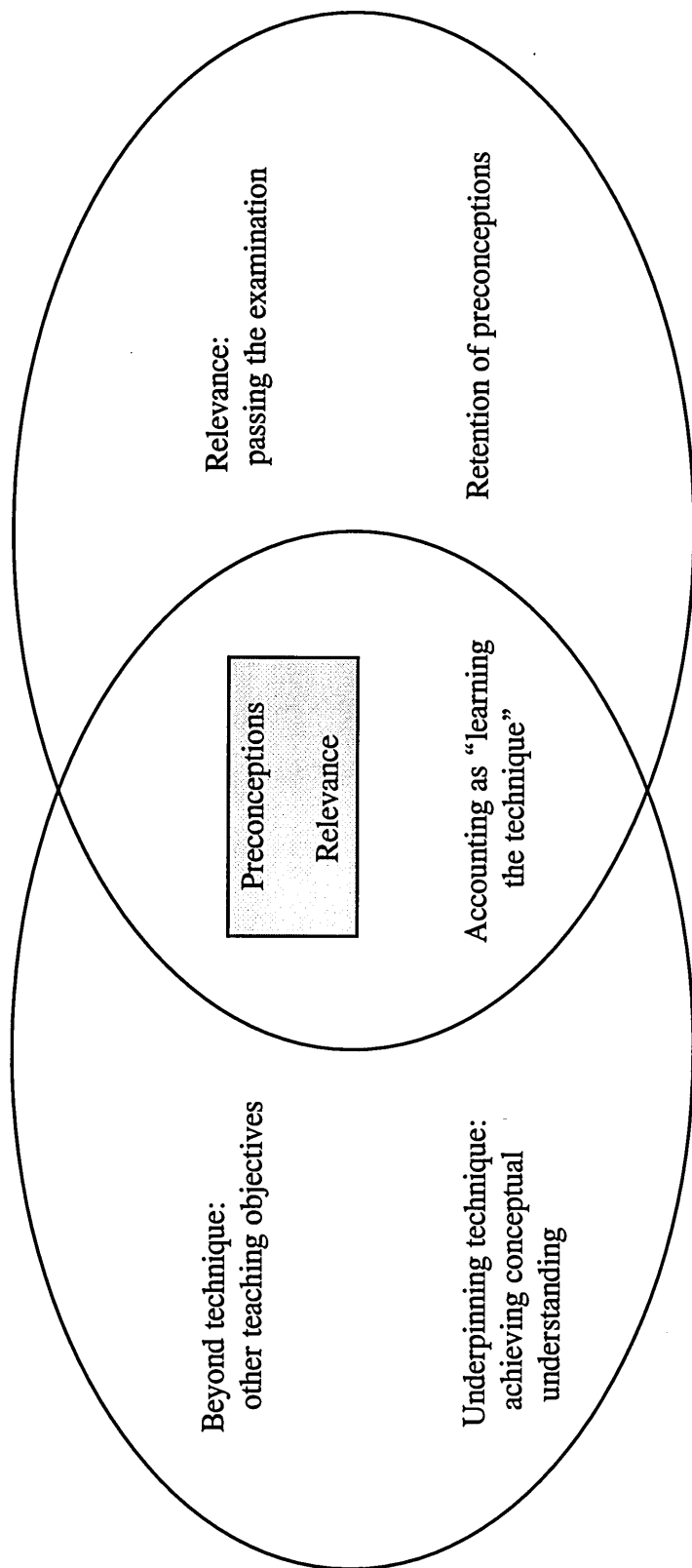
Figure 7.1 provides an overview of the key themes within the common and distinctive worlds of lecturers.

Section 7.2 will describe the distinctive aspects of the lecturers' worlds. Firstly, lecturers express teaching objectives which go beyond accounting as "learning a technique". These objectives portray both a "narrow" and "wide" view of accounting. This exposes a divergence between lecturers and a variety of views of accounting. Moreover, lecturers are seen to vary in their commitment to a particular view. Secondly, lecturers are concerned that students should achieve a conceptual

**DISTINCTIVE WORLD
OF STUDENTS**

COMMON WORLD

**DISTINCTIVE WORLD
OF LECTURERS**



Superficially common

Figure 7.1 The common and distinctive worlds of lecturers and students

understanding of accounting. Further analysis of this concern highlights a diversity of opinion among lecturers about what are the key concepts and the role of conceptual understanding in relation to “learning the technique”. In addition, lecturers identified relatively few key concepts and demonstrated a tendency to avoid concepts in their teaching.

Section 7.3 will describe the distinctive aspects of the students’ worlds. For most students the key relevance of accounting is that it is a “subject to be passed”. Further, a notable feature of learning accounting for some students is the retention of their (unfavourable) preconceptions of accounting.

7.2 Lecturers: a distinctive world

7.2.1 Beyond technique: objectives in teaching accounting

The teaching of accounting as a technique emerged as a clear theme within the common world of students and lecturers. However, this theme has to be considered within the context of the overall teaching objectives expressed by lecturers. Teaching objectives were revealed in two ways. They were the subject of an explicit question at the start of the interview: “by the time the students get to the end of a course, what do you think they should have got out of it or have achieved?”. However, they also emerged implicitly throughout the interviews as lecturers discussed their teaching more generally and, in particular, when they talked about the problems which appear to be experienced by students.

Some lecturers (3, 6 and 8) responded readily to an initial specific question and quickly provided a clear-cut list of objectives. For example, Lecturer 3’s response was typical:

“I think that you'd expect them to be able to draw up some sort of simple profit and loss account and balance sheet, cash flow, have some sort of interpretation of it, some idea of what profit is, probably the difference between capital and revenue, cash flow statement, do simple ratios and probably some understanding

of accounting concepts, [Interviewer: Such as?] ... accruals accounting basically, they understand the difference between cash flow and P&L account, plus the basic knowledge of management accounting.” (3:2).

This might be termed a “narrow” or “technique-based” view of accounting when compared with the more general statement produced by other lecturers (2, 4, 7, 8). For example, they took a “wider” or more “contextually-related” view of accounting. For example, Lecturer 4 states:

“the aim of the course I think, is to have an understanding of the accounting environment and the way that financial information is produced and how that can be used. That's the decision making, the planning.” (4:4).

This wider view may incorporate the narrower view. Lecturer 4 expands on this. She distinguishes her aim from:

“The conventional objectives, really, [] being able to prepare accounts, to interpret accounts and to describe what they've done, to explain the regulatory framework. Perhaps they're secondary objectives, I would say, as well. From my experience in teaching I would say that, secondary objectives.” (4:5).

Similarly Lecturer 8's objectives encompass both these wider and narrower aspects. For example:

“We would expect them to have a general understanding of the basic financial statements, what's in them, certain shortcomings in them, we would expect them to have a basic understanding of accounting record keeping systems, book-keeping, a basic understanding of valuation systems, not in any detail, that there is valuation ... that goes on... in this, in accounting and some of the ways in which arbitrary rules affect the way results come out so we look at things like LIFO, FIFO, and we would expect them to have, how can I put it, an appreciation of partly, the arbitrariness... partly the way in which there are

different ways of doing things, that produce different sets of numbers and that there is no one set of numbers there are correct. Limited aims for our first year!” (8:1/5).

Having identified both narrow and wider objectives, it is also possible to look more critically at the latter. Lecturer 5 is dismissive of what the students learn in the short-term and which, in all probability, is forgotten by the end of the examination. However, she identifies what amounts to a wider, judgmental view of accounting. What she hopes that students will take away “forever” is:

“a healthy respect for accountants, but an ability to question. I want them to understand that there is no such thing as a perfect profit calculation, and there is no such thing as an unbiased management accounting technique, and that if...., that money is very important..., they are going to be judged by money, and if they are going to be judged by money they should be in a position to find out exactly how they are being judged.” (5:4/8).

This aim goes further than the objective (stated by Lecturer 8 above) that the students should understand the shortcomings of financial statements and an appreciation of their arbitrariness. It focuses, not on the financial information and its shortcomings, but on the potential impact of financial information and its *effect on the student* in their future employment. This focus is not on the subject of accounting but its role in the *future world of the student*.

This is an important shift in focus. It appears that Lecturer 5 attempts to expose students to accounting’s language, uncertainties and subjectivities. The hoped-for effect is that they will be empowered to question the means by which they will be judged. Lecturer 2 also recognises that students:

“.... feel that, now they are going to go out into the world, they will need some knowledge of how to do deal with accounting information [] so that they have some knowledge of what's going on. “ (2:4/5).

However, she does not take this as far as Lecturer 5 who explicitly refers to the role of finance in judging performance and regards a knowledge of what is going on as a precondition for students to understand *how* they are to be judged. For Lecturer 2, the emphasis is still on the subject and how a knowledge might equip them to be useful employees.

The role of financial information in judging performance is particularly significant if accounting is acknowledged to be based on arbitrary rules or problematic valuation techniques. Lecturers referred to these problems but their attitude to them varied. Some regarded these problems as essentially technical in nature. However, two lecturers (5, 9) identified a more fundamental issue. For example, the valuation problem can be regarded, not merely as a difficult technical problem to be solved, but as an example of the social or organisational construction of value. Similarly, the arbitrariness of rules can be viewed in the context of the exercise of professional and social power. Thus, as described in Chapter 5, Lecturers 5 and 9 found themselves facing a dilemma. For example, Lecturer 5, in considering her teaching objectives, reflected on what line she should take in talking about the profit and loss account with her students:

"and because it shows the success or failure of the firm, then you have to understand that it's not just a working document, it's a political statement... so you should be slightly wary. [] And how many of them [] in the first year understand the political bit, I don't know. But I'm not about to lie to them, and tell them that there is only one accounting and that's it." (5:92) "and certainly the way I teach it, I'm only going to be teaching them once, is to teach the uncertainty, because that's what the reality is, and I don't think it's fair to send them out thinking that it's any different." (5:104).

Lecturer 9 expresses a similar view when talking about the profit and loss account:

"I very much stress the fact that [profit] is estimated and that it approximates and it can be manipulated. And I've slightly had this internal conflict, that if you're not careful, if you tell them too much they end up thinking that all accountants

are crooks and yet if you play it straight down the line, saying well this is real, then again they're going away with a... an incorrect picture.... You know, to try and impress upon them that it can be manipulated" (9:46/49).

It is interesting that these two lecturers experience a dilemma: that one form of explanation is seen as a “lie” and yet equally, accountants are still deemed to warrant a “healthy respect” and should not be regarded as “crooks”.

What emerges from this discussion is that teaching objectives vary according to the view that a lecturer takes of accounting. These views are summarised in Figure 7.2.

<u>View of accounting</u>	<u>Emphasises</u>
Narrow	Technique
Wide	The use of accounting information in context
Judgmental	The use of accounting information to judge performance of employees and enterprises

Figure 7.2 **Lecturers' views of accounting**

For some lecturers the “narrow” view of accounting (the preparation of accounting information, the understanding of accruals concepts and some basic knowledge of management accounting) appears as an end in itself. For other lecturers, these objectives are set in the context of a “wider” view of accounting so that the emphasis is on how accounting information is used for decision-making purposes within particular contexts.

The judgmental view of accounting emphasises how accounting information is used to judge performance and hence the focus is on the student as a future employee within an enterprise. These views are not mutually exclusive. The wider and judgmental views both include teaching objectives relating to techniques but those techniques are placed in context and their subjective aspects are considered. However, the key issue here extends beyond this diversity of views. For, with the exception of Lecturer 5, the lecturers expressed no *awareness* that such diversity might exist or, indeed, that it might be a particularly important issue within the teaching of introductory accounting.

7.2.2 Beyond technique: personal commitment and consistency

The discussion in the previous section has highlighted a diversity of views of accounting. However, whilst lecturers expressed particular views of accounting which can be categorised as in Figure 7.1, issues arose relating to the extent to which lecturers were committed to a particular view and the consistency with which they communicated it.

For example, Lecturer 1 revealed a somewhat defensive attitude when asked about accounting:

“Why do we have accounting? Good question! I could do without that! Well if you are a company or are you talking about everyday? [Interviewer: Whatever!] I mean even everyday you need accounting, you sit down and work out, yes I don't want the bank to overcharge me, yes I don't want the bank to charge me interest or how to keep an eye on my cash flow, because I don't want an overdraft, and I don't want to be charged you know all the charges, [] [Interviewer: And why do companies have accounting?] If you don't have accounting how are you going to be accountable to everybody who's interested in you? All the users of accounting, surely they need, it's really a source of information isn't it? Um, if you don't record different transactions which take place how are you going to keep track of things? “ (1:251/6)

She speaks defensively and appears to be at a loss to easily explain why we have accounting and does not readily come up with an account with which she is satisfied ⁵³. Her commitment to that particular explanation was not great. Indeed, during her interview Lecturer 1 spoke at length about taking students through the techniques and only belatedly referred to the importance of saying why techniques are important and their role in accountability or control.

Two lecturers revealed a personal, as well as a publicly expounded, view of accounting. For example, Lecturer 9, in talking to her students about accounting, says:

"At a simplistic level, I tell them that it's record-keeping and then, I try and tell them it's not record keeping! It's more than that.. um, so... most probably, actually you're making me wonder what they actually get out of that, do they think that it is just record keeping? I suspect that they do." (9:32/4).

When Lecturer 9 is asked what *she* thinks accounting is, rather than what she tells the students, she replies unhesitatingly:

"Oh I think it's accountability, mmm.. (pause) but it's a while before I actually introduce that to the students." (9:36).

When asked if she refers to accountability explicitly, she replies:

"Yes, I do but I think that's because that's the way I... yes, I mean that's the way I see it. I don't think it is actually..., it's not in the handout course material that they're given but I think that, yes, that comes across very much in what I say." (9:38/9).

It appears that her expressed views may at one time accord with the course handouts but at others accord more closely to her own particular view of accounting. The experience

⁵³ On meeting this lecturer on one or two occasions after the interview, she tackled me, in a humorous way, with having asked her "unfair" questions about what accounting was or what a balance sheet was.

of Lecturer 8 is similar. When asked how he would respond to students asking him what accounting is about says:

"I'd give them the definition in my first lecture!" (8:15).

but when asked what the definition is, he replies:

"I can't remember it off-hand! The definition, includes, um, recording, analysing, understanding, preparing financial data for various user groups or something like that." (8:16).

He was then asked if that was how he saw accounting. His response was:

"Yes and no. The definition that I use, which I can't remember exactly, can be interpreted quite narrowly or has within it the capability of being interpreted quite widely. And I would obviously take the wider one but I don't introduce first year students to that breadth on lecture one! We start off with it a bit narrower." (8:17).

Similarly, Lecturer 3, when asked how he sees the balance sheet, responds:

"Well, I mean we all have difficulty with the balance sheet as accountants, don't we? You know, it's difficult, you know. You go through the stock answers, you know, it's a snap shot of a business at a point in time.... Christ! You know, so I give them that." (3:137/140).

Lecturer 3 does not demonstrate much commitment to the "stock answer". And this is reinforced by Lecturer 9's remarks about the balance sheet:

"Um..... I think I would say it was one piece of information, that could help you ascertain the position of a company..... but ... and this is going to come out

very anti-accountants! (laugh) [] Well I don't really think it tells you very much at all - about anything (laugh). (9:43/4).

Thus some lecturers are revealed as individually having several views of accounting: one that may be personally held but which may not accord with emphasis given in the publicly available course handouts. Thus explanations to students may consist of the accepted “definition” or a more personal translation of that definition. Further, there appears to be some element of self-censorship so that lecturers may propound views that they do not necessarily hold or to which they are not committed.

Only one lecturer addressed the issue of whether one should be consistent in putting forward a view of accounting. She reflected on the importance of providing an explanatory framework:

"I really believe that the best courses are the ones that have a very strong narrative drive to them, [] which has to go through the entire syllabus, so that you can connect up the bits. You have to do the syllabus, almost by definition in bits, but if you can get that strong narrative drive, then it makes it easier for the lecturer, and I think if it makes it easier for the lecturer, it makes it better for the students. [] you have to have a fairly sophisticated appreciation of the subject to be able to do it." (5:29/33).

Certainly, some lecturers referred to the difficulty they experienced in attempting to provide an integrated framework for what they felt were discrete and unconnected aspects of the syllabus. Indicative of this point were the concerns expressed about the difficulty of fitting in both management and financial accounting coherently into one introductory course. Indeed, accounting appears at times to constitute “management accounting” and “financial accounting”. Thus Lecturer 3 refers to the “basic knowledge of management accounting” (3:2) and Lecturer 9, states that she explains accounting to the students:

“in the first session. It’s the difference between, what accounting means, and the difference between financial and management accounting and financial management.” (9:31).

During the course of the interviews lecturers expressed a variety of views about accounting as follows:

Accounting:

- supports accountability to those who are interested (L1,L9);
- reports on performance, probity and performance indicators (L3, L5, L6);
- is a means of control (L1);
- the recording, analysing, understanding and preparing of accounting data for user groups (L2, L4, L7, L8, L9); and
- an information system for managing, planning and control by managers and others (L10).

Only Lecturer 10 identified an *integrated* framework that possessed the explanatory power to encompass all the above views. Thus it is not surprising that Lecturer 5 refers to the difficulty in obtaining an agreement about such a framework within a teaching team:

“it's very difficult to convince other people to use the same narrative drive, and if you're working collectively it's very difficult to agree on a collective narrative drive.” (5:26/7).

“[] So I think there is four of us, four or five of us may be involved. The will is there but it gets diluted along the way, and there is a tremendous amount of written stuff now that we've got. It started off fairly piecemeal and [] it's coming into its own now, but we've still got a long way to go before you get some kind of drive to it.” (5:51/2).

Her emphasis on the problems of the team developing such a framework is significant since it acknowledges that different views of accounting may be held. However, she is the only lecturer to reflect upon this issue.

7.2.3 Underpinning technique: doubt and uncertainty about achieving and assessing conceptual understanding

A very clear theme which emerged was the need for students to achieve conceptual understanding. Conceptual understanding was referred to when lecturers discussed their objectives in teaching accounting. However, its significance became apparent when lecturers discussed their perceptions of student problems. In particular, Lecturer 1 summed up a problem that was a major cause of concern for most lecturers:

“They still don't grasp the meaning of profit and loss accounts, balance sheets. They don't know the difference between profit and cash, even though they've got really big assignments to do in the first term, and we give them lots of material. Try to sort of spell it out for them, now we're doing sort of like a day, weekly feedback, whereby they just have to write something on something. And we actually made a point of putting those basics, and the answers we get are absolutely (sighs). Either because they don't spend too much time doing it, or they're not grasping it. “ (1:34/44).

There appears to be an assumption that if a student has followed the accruals principle in preparing the financial statements, that they should be able to understand the difference between profit and cash:

“I think they really have a difficulty with the difference between cash and profit, really, most of them think that cash is profit. And quite, even quite late on, you see they've drawn up a cash flow, and they've drawn a cash flow statement, and you know, a budgeted cash flow statement, and a budgeted P&L and a budgeted balance sheet, and even once they've done all that, you know, some of them still

thinking, 'why isn't that bottom line cash and that bottom line profit the same?' “ (3:163/4).

Lecturers also identified some other concepts as causing problems, notably the entity concept, but cash and profit were far and away the most important ones. Whilst there was a strong emphasis on conceptual understanding, the lecturers are doubtful about whether this is achieved. Lecturer 10 expresses these doubts:

“I have a suspicion that many of them by the year-end are able maybe to mechanically produce a profit and loss account, and the balance sheet and the cash budget or whatever it is you want them to do, but I have serious doubts as to whether they really understand how to use those statements.” (10:47/8).

A key aspect of the interviews was the doubt that surrounded the notion of conceptual understanding: doubt about its relationship with the learning of the technique. Lecturer 3 speculates that, whilst most students will be able to draw up a P&L account and balance sheet, “Now that could just be that they've learnt the layout of the thing” (3:11). However, Lecturer 5 raises the issue of what comes first, understanding the concept or the ability to do the figures?

“Most of them, can understand..., they are quite happy to understand..., they appreciate matching in a sort of intellectual way, they're not always able to do the figures. But I'm more, I have this kind of problem, if you understand the principle, should you be able to do the figures, does not being able to do the figures mean you don't understand the principle?” (5:132/3).

Lecturer 5 speculates further:

“If you've got a student who can explain the principles and can do the arithmetic then I think you can be fairly confident that the student knows what you're talking about. But I think if they appear to understand the principles and can't do the figures it doesn't mean they don't understand what they're doing.” (5:134/5).

By way of contrast Lecturer 8 sees an understanding of the concepts as essential to the preparation of financial statements:

“....if they understand that notion or those notions which then determine what will be in the balance sheet and a profit and loss account and a cashflow statement, um, most students don't have real problems with that. Some do ..and.. you can see that at the end of the year when you set them an exam that some haven't grasped why these things are being done and why ... that those cause considerable problems in preparing balance sheets and profit and loss accounts because of the sets of rules that are implicit with them. “ (8:50/1).

So an issue arises about whether students need to understand concepts to prepare financial statements or whether they can mechanically produce these statements without understanding the basic principles of which they are based. No lecturer had an answer to this and it was a widespread point of speculation. Consequently, one is left with a doubt about what students “know”. As Lecturer 9 reflects:

“there is a slight problem I find, that you have some students who can do the number-crunching bit, and they can produce an absolutely superb, you know 20 marks out of 25, then the five mark bit, you ask them to actually comment on something or explain why that happened, they can't answer it at all. So you can have students in accounting who get very good marks, because their knack is strong, they've got a good memory and they've got a lot of time and they learn the format and they just do it. What I really want is a student who is reasonable on the numbers part but actually can think about why they do it. So I would, I am happy feeling that I've sent out a competent student who can tell me what depreciation is rather than someone who can give me an absolutely perfect rendition of a profit and loss account.” (9:141/5).

Lecturers raise a variety of further questions about the relationship between the learning of the technique and the acquisition of conceptual understanding. Lecturers criticise the

students for taking a mechanistic approach - trying to put the figures in the right place. This approach was seen as allowing the students to *avoid* the issue of conceptual understanding. Lecturer 8 expresses this as follows:

“ With some students - fine, with other students - they mechanically learn certain things without any real appreciation of what it is they've learnt. (Interviewer: is that a contradiction in?) No, they can do the technique.. [] but they don't understand the implications of the technique. [] You can learn to do a technique and that's a level of learning or you can learn how to ... how to operate the technique and what that technique will then do for you. And that's a different level of learning, you've got an understanding of it. We're aiming at the second. But we sometimes only get the first, sometimes not even that.”
(8:6/7).

Most lecturers perceive students as concentrating solely on learning the technique and going no further. In part this consists of “doing things mechanically” (2:75). But if that doesn't work, it produces a more desperate form of behaviour. As Lecturer 3 describes:

“ ... they've got all these figures they....[] they get thrown and they think, well, I'll just put it in there.” (3:58/9); or

“.... they get so hung up about the balance sheet balancing they actually make up some accounts you've never heard about before, to balance the balance sheet.”
(1:83).

Whereas Lecturers 1 and 3 see this behaviour as an avoidance of conceptual understanding, Lecturer 8 sees students as being *diverted* from conceptual understanding by an emphasis on the technique:

“Again, maybe one of the problems is that they get so caught up with the mechanics of producing the profit and loss and balance sheet, that the sheer

layout.. , that they stop trying to understand what it is that they are actually doing in the first place.” (10:67).

Lecturers also find that certain aspects of the “technique” cause problems and potentially form a *barrier* to conceptual understanding. The format of the financial statements with their columns of figures and the use of sub-totals appears to be a problem. For example, Lecturer 1 complains:

“... they can’t set up a balance sheet which to me has never been a problem or an issue in the past....., now you sort of do different columns and they ask me why do you do different columns like that? And you say: ‘look, because I want the net current assets or the net total assets’, and they don’t really grasp the meaning of why do you do a net total assets (1:69).

Similarly Lecturer 3 talks about cash flow:

“.. even just the manipulation of numbers is..... and drawing up columns of figures is something that they are not familiar with, so even just dealing with numbers again, you need to start doing something.” (3:40).

In addition, there is also the problem of changing the way that information is presented without changing the information itself. Thus the focus is on what the balance sheet total *is*, rather than the fact that the balance sheet *balances*. Lecturer 1 expands on this point:

“The other thing I find, I found this year I've never had that before, is actually the total of the balance sheet will be different according to what you are doing with it, and they really get very annoyed with the fact that how can you have two different totals of balance sheets, and I say to them what does the total of the balance sheet mean anyway, you know, and they really get sort of, no that can't be right because people who did accounts before sometimes do them in different ways and as soon as they come to us, and they say oh I did my balance sheet, and I look up and say, oh it's the same you just did it in a different.... they know

it's not the same because I have got a different total for my balance sheet to them, and they get so hung up about the total of the balance sheet. Which you are trying to explain that doesn't matter, it's just to balance it you know.” (1:78/82).

Similarly the move from a horizontal balance sheet format to a vertical format causes problems:

“.. they then grapple with the format. They are happy with a horizontal balance sheet because it then ties in directly with the accounting equation, but then when I say that we now need to get used to the vertical format, they are a bit unhappy with that because they then turn it totally around in looking vertical. So horizontally they are fine initially, but it takes a bit more time to get them used to the vertical format.” (2:21).

As Lecturer 3 reflects, the students are already facing problems in understanding concepts and learning the technique and now:

“I mean, why use two different balance sheets and it's just presentation really..... That is part of our problem isn't it, we do present things in different ways and then that adds to a little bit of confusion, and if there is already an element of confusion...” (3:90).

Similarly students experience another confusing aspect: dealing with numbers. For example, Lecturer 4 relates this to the issue of conceptual understanding:

“I think some students do have problems with numeracy and one thing we have found is, when we talk about absorption costing, we've found that a lot of students do have problems with doing proportions. I think they're getting to the proportions bit and then they can't get any further, then they've lost the concept, because they can't do the proportions right, they put the figures in but they don't

know why they're doing it and why those figures have been put there really, and so they've lost the concept as far as absorption costing is concerned.” (4:91).

As a contrast to numbers being a barrier to conceptual understanding, they can also be seen as a *refuge* from conceptual understanding. For example, Lecturer 9 reflects:

“I don't think that they are terribly good at articulating their ideas. I have this feeling that if I actually spoke to some of these students and we talked about some theoretical aspects that I would ascertain that they know more than they can manage to get down on paper. I think there's a gap, between what they know and what they can express. And it's easier to express the numbers, if you could do a profit and loss account, you could do it, you could just write it down, if you've got to explain what depreciation is, well either that means that you've got to have a very good memory so you can remember what's written in the book or you can remember what your lecturer told you or you've got to be able to articulate your ideas. Possibly they're better at it the further you go... well I don't know.” (9:142/5).

Lecturer 10 reflects in a similar vein:

“ my feeling is that they themselves are hooked in on the figures and the hard facts. [] Which is an interesting area (sighs) because if it's a number and it's a hard figure, it's much easier to cope with than the rather, I think to them, woolly conceptual areas.” (10:231).

Thus the lecturers clearly perceive conceptual understanding as constituting an important aspect of their teaching of accounting. However, whilst it is a key aspect, it is interesting to recognise the doubt and uncertainty that surrounds it. The lecturers raised a series of questions:

- Is conceptual understanding a prerequisite for the use of technique?; or

- Does the emphasis on technique
 - allow students to *avoid* conceptual understanding?;
 - *divert* students from achieving that understanding?;
 - provide a *barrier* to, or *refuge* from, conceptual understanding?

These are questions around which there is much speculation. Yet, equally the concern with this issue is not overwhelming. A characteristic feature of the interviews is that these are regarded as interesting questions but not of sufficient importance to require a fundamental revision of, or experimentation with, the teaching of accounting. A possible exception to this are Lecturers 4 and 5 who have been attempting to revise their teaching to reduce the amount of numbers contained within it.

The lack of overriding concern with the issue of conceptual understanding is matched by the taken-for-granted nature of assessment problems. Assessment itself did not feature as a significant issue within the interviews. In fact, the lack of emphasis on assessment is of interest. Lecturers identified a series of problems with assessment but, as with conceptual understanding, there was no overriding concern with these problems.

The first problem lies with the question of whether the assessments test understanding. Lecturers recognise that there is a “standard” type of examination assessment but that this may not necessarily test understanding. For example, Lecturer 8 describes the examination:

“It's a 3 hour, standard type paper. Compulsory first question for 30 marks which is a basic book keeping question, then a choice of a number of predominantly calculative questions and at least one essay question.” (8:73).

Similarly, Lecturer 10 says of her examination:

“Oh it's quite standard at the moment. It's .. this year it was choose four questions out of any five and they were very, really quite heavily computational,

the questions in general. I put one theory question in, on depreciation. I tried to make sure that the other questions had at least a section of interpretation. So the cash budget, they were asked to produce a report to the board, explaining what the cash budget, or explaining what conclusions they would draw from the cash budget. The same with the departmental accounting question um, you know, is there, what does this tell you, what flaws are there in this particular method of producing departmental accounts, that sort of thing, to try and improve on that.” (10:223/227).

Thus most of the questions are computational, with a minority (20% to 40%) of essay questions. However, as Lecturer 10 states, often the computational questions have a small element of discussion in them. Lecturer 9 refers to this as “the five mark bit”:

“I find, that you have some students who can do the number-crunching bit, and they can produce an absolutely superb, you know 20 marks out of 25, then the five mark bit, you ask them to actually comment on something or explain why that happened, they can't answer it at all.” (9:123).

The essay questions, the “five mark bits” and parts of the course work assessments are designed to test understanding. As Lecturer 4 explains:

“Really you need the students to be able to explore it themselves and put it down in their own words...” (4:124) because:

“in a set of accounts they might get the right answer, but when you ask them to talk about concepts they can't do it..” (6:53).

This is an important part of the assessment because the lecturers don't have much confidence in the standard computational questions that appear on the examination paper. Lecturer 6 vividly describes what he perceives as the exercise of examination technique:

“What a lot of them will do is, [] they'll just go straight for the answer, they just go trading and profit and loss account, because they know they should get a mark for getting the title. They know roughly what the stock adjustment involves, you know cost of sales, opening stock plus purchases.. they know, they've learnt almost algorithmically the way to produce a set of accounts. And then what you tend to find with these students is the profit and loss account is more or less correct, because they've gone down the notes and they've realised that they've got to add something here, and take something away. But then the balance sheet is usually all over the place, dreadful. And sometimes you get expenses in the balance sheet somewhere, typically you get things like the provision for bad debts, but they know it's a credit so put it under creditors. So you know that there's a fundamental weakness or misunderstanding with the students' knowledge. But, because the marks are allocated for the figures, going down in the marking scheme, they get through the question” (6:47/8).

It is not surprising therefore to find Lecturer 10 expressing her concerns:

“I have less and less faith, frankly, in the standard question, produce the trial balance, the profit and loss account, the balance sheet. Because they learn it by rote.” (10:210/211).

It is not clear, given this implicit level of dissatisfaction, why assessment remains so taken-for-granted and unchallenged. However, several lecturers commented that students would get lower marks if more essay questions were set. For example, Lecturer 9, who is the only lecturer who states that she emphasises theory in her examination, acknowledges this:

“I set up my papers where half of the paper is theory which most probably means that they don't get as high marks as they might do but perhaps that the price of [not being?] numerical. You know, and at this time of year⁵⁴ []they're harder to mark and they get lower marks for them. But I think it's only... I

⁵⁴ Examination time.

personally think it's more important that they understand why, and I also feel that they should be able to construct a decent essay.” (9:127/130).

To conclude, lecturers place great emphasis on the achievement of conceptual understanding. However, this section reveals that this objective is surrounded by doubt and uncertainty. Key questions are raised about the relationship between learning the technique and achieving understanding but they remain unanswered. Further, whilst the assessment of student understanding is regarded as problematic, there is a lack of fundamental concern about this issue.

7.2.4 Accounting concepts: scarcity and avoidance

Whilst there was an emphasis on conceptual understanding, lecturers identified relatively few key concepts that it was important for the student to grasp. The two concepts which all lecturers agreed upon as fundamental were that the student should appreciate the difference between profit and cash. Underlying this was the concept of the matching or accruals convention. Two lecturers emphasised the entity concept and felt strongly that it was the first thing that the students had to understand. This is summed up by Lecturer 9:

“They have to understand the entity concept. I think.. if they don't grasp that, I mean that really is the first thing, that they actually have to realise that the owner is completely separate. Again that is something they have difficulty with. Um, I would say that would be the first thing. (pause) Accruals, because if they don't understand that concept then they're never going to understand where the profit figure... and why the profit figure is different from the cash figure. I don't go overboard on consistency, with the first years, you know, yes, we talk about it but they've got difficulty enough with the others. Again I bring consistency in more later on when we start looking at ratio analysis.” (9:73/78).

In fact, consistency was only mentioned by two other lecturers. However, they stressed, in common with most of the other lecturers, the overwhelming importance of

matching. Lecturer 5 expands on this and, incidentally, provides an interesting illustration of what constitutes an accounting concept - something that is not “obvious”:

“I suppose the only one that really matters is matching. The rest, I don't know, I suppose there's about four of them⁵⁵, but almost all of them come down to matching. Matching and prudence, if you can do.., matching and prudence, you can explain.. (unclear) virtually everything, because going concern is only part of prudence, consistency is, it's so obvious you needn't bother to say it's an accounting concept.” (5:128/9).

Not only is there a scarcity of explicitly recognised concepts but some lecturers seem to go out of their way to avoid references to concepts. In particular lecturers want to make accounting accessible to students and work hard to avoid what they term “jargon”. Jargon is deemed to be a problem in several ways. Firstly, Lecturer 5 sees it as an issue of familiarity:

“ We've hijacked so many ordinary words, and the students, particularly in the first year have no idea when we're talking jargon. And yet, you know, go and listen to somebody on computing, it's so obvious, it's all jargon.” (5:149.150).

She acknowledges that words have specific meanings in accounting but that students may not recognise this. But beyond this, as Lecturer 3 points out, jargon may also involve a denotation of something which is alien to the students:

“they have some experience of an organization, dealing with products and services, and trying to cost how much prices have gone up, some understanding of overhead costs, direct costs, they tend to pick that up much easier than.., whereas the costing of products and overheads, it just seems like jargon to most of them” (3:19/20).

⁵⁵ Standard Statement of Accounting Practice No. 2 states that there are four fundamental accounting concepts: accruals, consistency, going concern and prudence.

Consequently, some lecturers avoid jargon:

“I'm really pleased always to find an easy way to explain things. Forget about the accounting jargon, let's just look at everyday situations, and if you find an easy way to explain things to the students I think you can really hit it.”

(1:245/6).

These everyday situations are things that are:

“simple, straight forward, I think something they can relate to themselves.

You've got your grant, OK, and you get £10 from your parents every week, OK, something they can relate to themselves, make, yes you can do without the accounting jargon altogether” (1:249).

Lecturer 5 takes this further and appeals to “common-sense”.

“I don't use any kind of accounting jargon if I can avoid it. When I use the common sense approach they do grasp, I think, more quickly than they would under the more conventional manner, just beating them over the head with profit and loss accounts and balance sheets.” (5:84).

This approach involves using the scenario of a sole trader. The students identify a series of events in setting up the business and the lecturer accounts for them and builds up a set of financial statements in an expository manner. Thus the “common-sense” approach is that of assuming the basic financial statement structure and “hiding” the principles which underlie financial statement construction.

Not all lecturers take this approach of explicitly avoiding jargon. However, neither did any lecturers put forward a comprehensive overview of the concepts which they felt underpinned the learning of introductory accounting. Given the emphasis on the achievement of conceptual understanding, this scarcity of explicitly acknowledged

concepts and the tendency to deny concepts through the avoidance of jargon and technical terms is of interest.

7.2.5 Conclusions on the distinctive world of lecturers

The key characteristics of this distinctive world of lecturers are diversity and doubt. There is a diversity of views of accounting among lecturers. Moreover, an individual lecturer may express differing views for different audiences (or even for the same audience). For some lecturers, elements of internal conflict are revealed in the teaching of accounting: “should one lie?”, “should one teach the uncertainty?”, “how do I maintain a healthy respect for accountants?” Yet other lecturers don’t appear to experience this dilemma.

Notably, there is doubt about the relationship between conceptual understanding and the acquisition of a technical skill. Linked with this there are also doubts about the efficacy of assessment procedures. Yet, it appears that the lack of answers to these difficult questions is taken-for-granted by most lecturers. Further, given the clear emphasis on the need for conceptual understanding, there is the interesting issue of the scarcity of concepts and, for some lecturers, their explicit avoidance. All of these characteristics of the distinctive world of lecturers contrast sharply with the certainty associated with the teaching of the technique within the common world.

In Chapter 6 it was observed that, within the common world, a central focus of the lecturers was on the subject matter of accounting rather than on the student. Students were to be “won over” and drawn into the world of accounting. Yet, this discussion of the distinctive world of lecturers emphasises that there is no world of accounting but, instead, worlds of accounting. The diversity of views, and doubt, about what accounting is makes this “drawing in” a difficult task. What is the nature of the world into which students are to be drawn?

Within the distinctive world there is only one example where the focus of attention shifts to the student. This is where Lecturer 5 perceives the student, and his or her position in

future employment, as being the central issue. For her a key question is: “will the students be in a position to find out exactly how they are being judged?”. This is an interesting shift in perspective which may have implications for the introductory accounting curriculum and it will be discussed further in Chapter 9.

7.3 Students: a distinctive world

7.3.1 Accounting: a subject to be passed

The central focus for most students was on accounting as a “subject to be passed”. This was not the case for all students. In particular, Students 3, 6 and 7 did not express a preoccupation with passing. As was discussed in Chapter 5, these three students were committed to the course for reasons over and above just passing the subject. Student 3 enjoyed studying and related her learning to her part-time work. Student 6 was motivated by learning and engaging in higher education generally. Student 7 was motivated by gaining skills and a qualification that could be applied in future employment. However, the remaining students spoke of the need to pass the subject, and thus the examination, most forcefully.

This need to pass the examination meant that conceptual understanding, whilst desirable, was a secondary aim. As Student 1 expressed it:

“there was no need to really think about it and be able to put into new concepts and look at it in different ways. You were given the ways that they were going to be presented to you in an exam and there was never the need.(1:66/7).

Student 2 was particularly committed to passing the examination. He looks for clues and reviews past examination papers:

“Because there is always going to be a depreciation question, so you narrow it down, you know what's going to be in the paper, you get the hints, but you can

work it out, it's straight forward, so you know what you need to know for the exam, which is a little bit bogus.” (2:74/5).

“You have to, you've got to pass, it's as simple as that. It's the bottom line. You've got to pass, you do everything you can to pass, and if it means going through every paper that's ever been written and working out what they've done, if you think you stand a fighting chance of getting it, you do it. And everyone is the same.” (2:77/9).

This means that course texts assume less importance and workshops greater importance:

“I didn't find the course text that useful. I found what we were given in the direct learning material, although I mean you were just learning for the exams. You were told that what you had in the workshops was what you were going to get in the exam, direct learning material leads you straight into the workshops so it was just looking at it from that one view and all you want to do is get through your exam at the end of the year, isn't it?”.(4:70/1).

Passing the examination can become a finely-tuned operation, that of doing enough to pass but no more. As Student 9 expresses it:

“my tutor said to us at the beginning of the course⁵⁶ and then they said it before on the full-time course ... anything that was in the direct learning materials would be enough to give you a pass so because I only wanted a pass then I wasn't prepared to go any further, and as long as I understood what I needed to do to get that pass and I've had my tutor and everything,... (9:107/9).

Learning in this context becomes understanding what is needed to get a pass. Thus it is not surprising if learning, given that other motivations are absent, is defined in terms of the examination. Student 5 knows he has learnt something when:

⁵⁶ At the beginning of a part-time course since she failed the full-time course at her first and second attempts.

“Um, that's it, getting 100% in an exam, you know, that's a sign that you really understand it, I suppose, and you're really well up on it. Um, I suppose from my point of view it's just a case of knowing the rough ... the outlines of it and then focusing into it, which I think is what we did throughout the year, you know, we focused on a lot of the areas and then just look around, um, and then for revision it's better to go back and look at them again but also to try and concrete them and make sure they're there, so you can at least attempt a question. [] So I've probably not learnt, is probably not the best expression ... attempting to learn ... “ (5:58/9).

So when it comes to revising, the subject is refined down to a few “basics”:

“and then when I was revising again I just had to go through the whole, all three booklets to make sure that I knew as much as I could. Not going into details, I knew that if I tried to go into details then I wouldn't do very well, I just had to get the basics right and pass it and get it done or out of the way.” (10:40/2).

7.3.2 *Learning accounting: the retention of preconceptions*

Student preconceptions about accounting were discussed in Chapter 6. A striking feature was the extent to which three of the students retained these preconceptions even though, as they confided, some of these preconceptions were ill-founded. It is not surprising that the BAAF students did not comment on this, committed as they were to continuing with a specialist accounting degree. However, five of the students were on the BABS degree. Of these, three were interviewed after they had completed the course. It is these three students who commented on their preconceptions.

Student 8 admits that accounting is not necessarily about numbers but, nonetheless, she avoided choosing accounting courses in her second year:

“I think many accounting students think it's all numbers anyway. [] Like I thought it would be numbers and maths, but if anything I was surprised at how

there were other aspects that weren't numbers, that were, you know you had to write essays, I've written two essays now, so I don't think we are drowned in numbers, um, I think it's probably a surprise to students that there isn't as much. [Interviewer: But you still think about it as a numbers based ...?] You do. [] Even though it says, like, when we were choosing our modules in this handbook, this does not ... this doesn't involve numbers, but you still think ...(Laugh)... well I did. [] And a lot of other people, so.... “ (8:141/6).

Students 9 and 10 also refer to the fact that they will not choose accounting as an option. Student 9 talks about numbers and her fears, which have not been allayed:

“Um, I purposely chose my options so that I wouldn't have anything to do with accounts or numbers in any way whatsoever for this particular year but, um, I know realistically and everything that if I do want to establish my own business then I am going to have to go back to accounts. Maybe not in the third year, maybe involve me doing a little part-time course or whatever but I know, it's definitely ... I know I'm going to have to try and get to grips with it and put all my fears aside. One day.” (9:111/114).

7.3.3 Conclusions on the distinctive world of students

The distinctive world of students contrasts starkly with the distinctive world of lecturers. Lecturers reflect on a variety of teaching issues and reveal a complex world of diversity and doubt. The students, on the other hand, demonstrate a certainty in their perception of accounting as a subject to be passed. It is of note that they expressed no doubt about what had to be done to pass. The objective is to “get it done or out of the way”. This involves “knowing the rough outlines” and “just learning for the exams” and so on. As discussed in Chapter 6, the students appreciate that accounting has a future relevance in their employment. But this does not assume such significance in their lifeworld to overcome their most immediate objective of doing enough to pass the examination. Ironically, they immerse themselves in the subject in order to pass the examination yet this immersion involves a superficial entry into the world of accounting. For some

students their preconceptions not only remain untouched with exposure to accounting, but appear to be confirmed.

7.4 Conclusions

A review of the distinctive aspects of the worlds of students and lecturers reveals an interesting situation. There is little merging of worlds, little overlap of experience. The distance between students and lecturers which was identified in Chapter 6 is reinforced. Lecturers may wish to draw students into the world of accounting but they express diverse views about what constitutes that world (or worlds) and doubts about how to achieve conceptual understanding of accounting. This is in high contrast with the students who express a clear certainty about what it is that they have to achieve to pass the examination.

This chapter has identified conceptual avoidance by students and lecturers as a key aspect of their distinctive worlds. However, there has been little discussion of the nature of the conceptual understandings expressed by lecturers and students. This will be considered in Chapter 8.

CHAPTER 8

CATEGORIES OF DESCRIPTION

8.1 Introduction

It was proposed in Chapter 2 that a critical question posed of phenomenography must be the extent to which it captures the lifeworld of the student and lecturer. It is therefore essential to bracket the researcher's presuppositions and preunderstandings. In particular, one must set aside the presupposition that there is some definite structure of conception(s) to be uncovered. During this research study the objective of producing categories of description was bracketed during the analysis which resulted in the findings discussed in Chapters 5 to 7. Thus the identification of categories of description was deferred until the last stage of the analysis.

It was decided to identify categories of description in the manner usually adopted by phenomenographers. This procedure involves the adoption of a particular framework for viewing approaches to learning. Thus the aim of this research study was to consider whether this framework was felt to be appropriate and if it allowed one to remain faithful to the interview data. Section 8.2 explains how the framework adopted by phenomenographers for the categorisation of approaches to learning was used to analyse the interview data. Section 8.3 describes the categories of description identified for student approaches to learning and learning outcomes. Section 8.4 introduces the use of a lecturers' collective concept map. This map is used to present a collective conceptual framework within which key accounting concepts and the relationships between them, as expressed by lecturers, are visually displayed. This concept map then provides a focus for comparison with the concepts identified within the students' categories of description. Finally, Section 8.5 considers the appropriateness of the framework used for the identification of the categories of description.

8.2 Categories of description for this research study

The results of phenomenographic research are categories of description which form the “outcome space” of the phenomenon under investigation. They are characterised in terms of:

- the variation in how a certain phenomena is experienced;
- the logical relations between the categories; and
- a hierarchy within the categories.

As discussed in Section 2.4.2, many phenomenographic research studies have adopted the same frame of reference during the analysis of the data. This is the “structural” and “referential” structure (Marton, 1988b). As illustrated in Figure 2.2, a conception is assumed to have both a structure (a *how* attribute) and a meaning (a *what* attribute).

Not all phenomenographic researchers have followed this structure, particularly where the classification of disciplinary concepts has been concerned. Lybeck *et al.* (1988) produced a collective map of reasoning to represent the concepts and relationships between them. They also identified the strategies used by students to arrive at a solution (continuous and discontinuous). Whilst the latter study could also be seen to fit the “how” and “what” frame of reference, it is not clear that the researchers were explicitly looking for this during their analysis. Similarly, Ramsden *et al* (1989) identify two major categories which describe variability in approaches to learning: ordering and structuring. Although they state (p.113) that these “are highly reminiscent of the distinction between atomistic and holistic approaches first described by Svensson (1977), it does appear that the categories arose from the student material rather than having been presupposed.

In this study categories of description were identified for students’ approaches to learning. The logical structure identified by Marton (1988b) and illustrated in Figure 2.2 was used as a framework for the categories. There was no intention to replicate previous research studies and use the holistic/atomistic and deep/surface categories. However, it

is impossible to say how successful one can be in bracketing knowledge of these categories. The idea of deep and surface approaches to learning has entered the educational vocabulary within higher education, supported by Ramsden's text *Learning to Teach in Higher Education* (1992) and the work of the Oxford Centre for Staff Development via the *Teaching More Students* project⁵⁷. There has been less educational awareness of the holistic/atomist approaches. However, these parallel Pask's (1976) comprehension and operation learning categories at the global and local level and these are fairly well-established within the educational world.

The categories of description are based on students' accounts of their experience of learning accounting and on their responses to the questions Log and Lesley. The categories of description identified are illustrated in Figure 8.1. The allocation of students to those categories of description is provided in Figure 8.2. The following sections will describe the categories of description.

8.2.1 *The approach to learning*

Students' intentions: the referential aspect of approach

What were the main intentions of the students as they approached their learning? As already discussed in Chapters 5 to 7, students reflected on their intentions in a variety of ways. This section will review aspects of the individual, common and distinctive worlds in order to identify key categories for this referential aspect of approach. The strongest themes emerge from the individual worlds of students. The main foci of the students were as described in Figure 8.3.

Student	Main focus: relates learning to
7	Her future career
3	The real world of business
6	Learning within higher education
1,2,4,8,9,10	Obtaining a qualification
5	Doing what is expected

Figure 8.3 The main foci of students

⁵⁷ Funded by the Polytechnics & Colleges Funding Council in 1992.

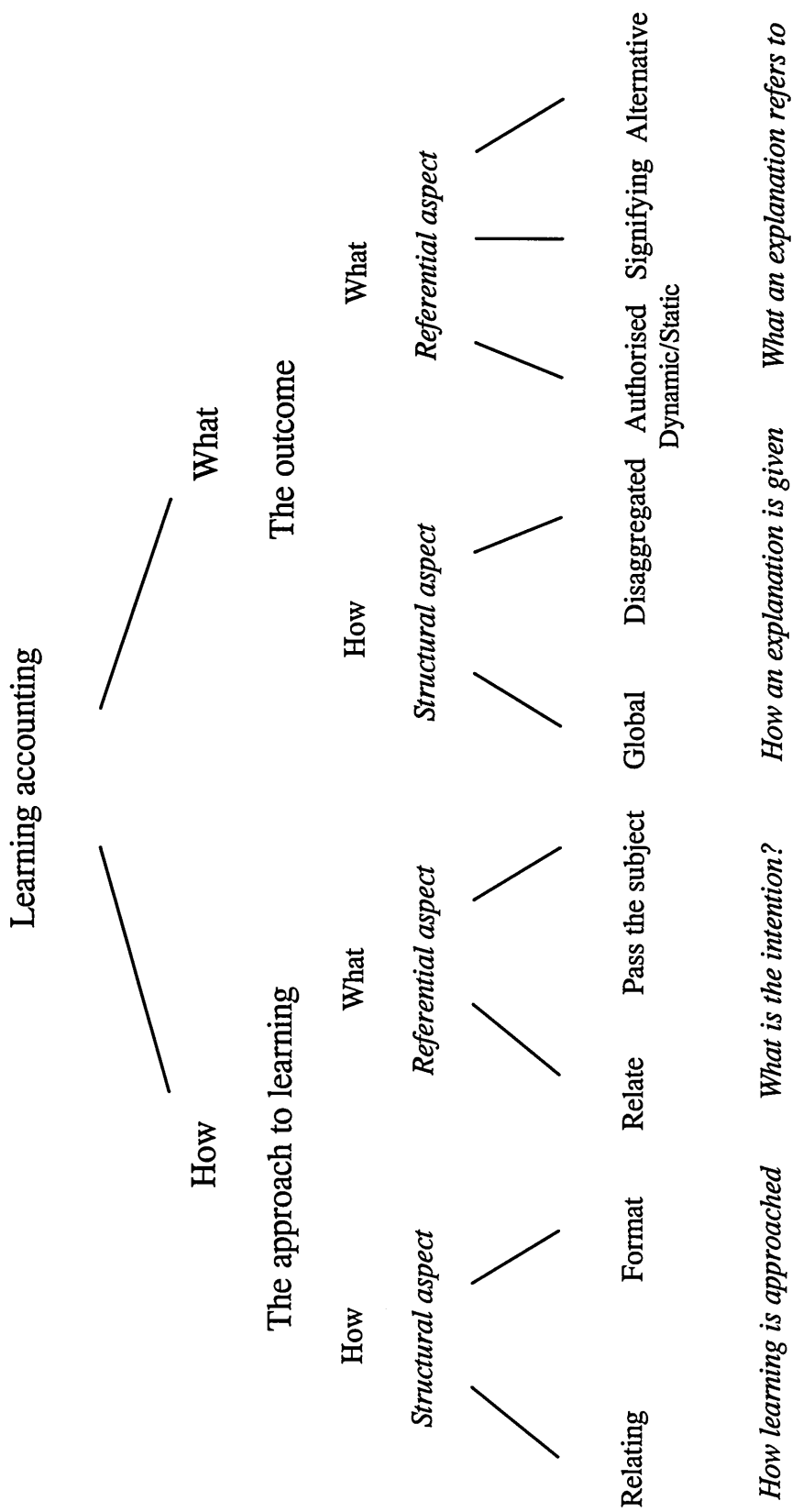


Figure 8.1 Categories of description for the learning of introductory accounting

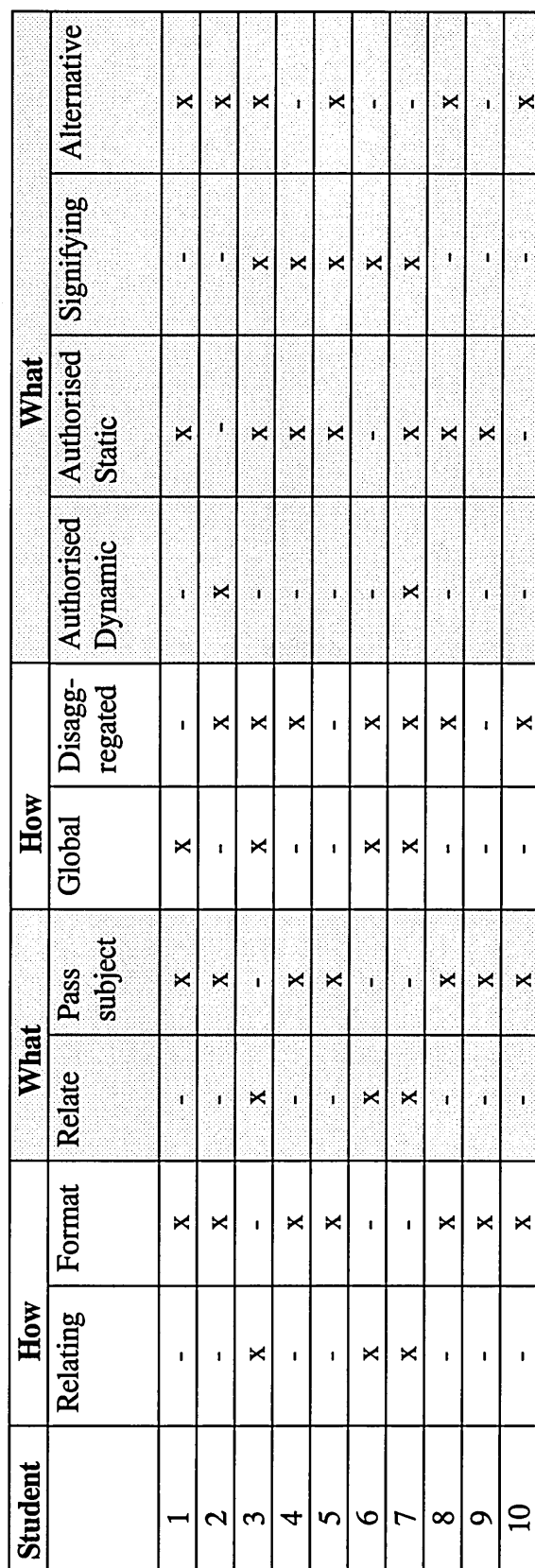


Figure 8.2 The allocation of students to categories of description

Within the common worlds the ways in which students perceived their learning to be relevant were identified. However, these categories carry much less weight than those within the individual worlds. This is because they shift from the main focus for each student to *any* aspect of relevance that appeared within their experience of learning accounting. These categories are described in Figure 8.4.

Student	Aspects of relevance
1,7,8,9,10	For a future career
6,8,3	Practically useful to business
5,9,10	Practically useful in specific ways
2,3,9	To one's personal experience
4	The appeal of logic

Figure 8.4 Aspects of relevance for students

Finally, within the distinctive worlds, it was apparent that for seven students the main meaning of accounting was that it was a “subject to be passed”. The remaining three students (3, 6 and 7) stand out within the individual worlds as being the students for whom obtaining a qualification is not the prime focus.

Thus the categories of description draw on the intentions of the students as described within their individual worlds (as in Figure 8.3). Their intentions can be grouped as two main categories where there is a clear qualitative difference between the intentions of the students. Students 3, 6 and 7 have an intention to relate what they learn to aspects of relevance that are intrinsically important to them, whether it be relevance in a career, business or learning within higher education generally. The remaining students do not relate to accounting in that sense but, rather, their focus is on passing the subject in order to obtain a qualification. Thus two categories are identified: the intention to relate and the intention to pass the subject.

How students approach learning: the structural aspect of approach

In identifying how students approached their learning, a very clear category emerged,

that of students taking a “format” approach to learning. There are three aspects to this approach:

- students do not see a need to think about the subject;
- students seek to “fit things in”; and
- the balance sheet is seen as a process.

No need to think about the subject

One aspect of this approach was that there was no need to think about the subject. As Student 1 expresses it:

“I have to say these..., last year was definitely a very basic year, you didn't really, there was never sort of any in depth thought put into anything. It's not until this year, which I've, which is why I don't know whether people who have just done the [name of course] year 1 will really be able to, they haven't had time to sort of really think about it. I mean I guess I managed to get away with it just regurgitating the stuff that you've got in your short term memory, there was no need to really think about it and be able to put into new concepts and look at it in different ways. You were given the ways that they were going to be presented to you in an exam and there was never the need. It's not until really this year when I've had to actually start thinking for myself that you really start attempting to...” (1:63/7).

Similarly Student 9 reflects:

“No, no. I just ... no, when I did accounts [] it was just: Explain how you do the workings for this, so as long as I knew how the workings were accomplished I didn't bother going into the reasoning and stuff, I just needed to know, that's OK, I know that's going to be in the exam so I need to know how you do that, how you do that calculation and that was all I was concerned with (laugh). Which is sad really because I suppose if I had taken the extra time to find a

reason in the book behind all these things, I mean everything would have made a lot more sense in the beginning. With hindsight.” (9:47/9).

This approach tends to mean that students do not see the need to interlink subjects. For example, Student 1 reflects:

“you were doing so many little subjects that there wasn’t a need for interlinking so much” (1:113).

Similarly, Student 8 says:

“I think the problem’s just kind of ... not understanding the course as a whole, maybe I understood a few subjects to do with accounting but understanding how things link and how it all moulds together.....” (8:42/3).

When learning is viewed as not having “to think about it”, then the tendency is to resort to mnemonics and techniques to get one through. For example, Student 4 describes how she dealt with debits and credits:

“Well assets and expenses which are the two that start with vowels, you increase on the debit side and for capital, liabilities and revenues, which all start with consonants, then you increase on the credit side.” (4:79).

Similarly, when Student 8 is asked the difference between the profit and loss account, she responds:

“I don't even know if I really understood that. I know there's, um, I think it all went into my short term memory, it's all gone out now (laugh). There's a figure that you bring over from the balance sheet ... I think from the profit and loss it goes in the balance sheet”. (8:59/61).

Fitting things in

A further aspect of the format approach to learning was that students took a mechanical view of the task and concentrated on learning where things fitted in. Student 2 best exemplifies this approach:

“Um, basically a lot of practice. I didn't so much grasp the concepts, because I basically just did it over and over and over again, and I learnt where each thing fitted in. Then I would say let's say a company car or something like that, which column to start off from. So you start in one column, I've got to go to the next column next, and I've got to get back to the other column, and did it that way, and really that's how I learnt to do it. But I could probably, I mean if I sat down and did the revision I could probably explain to you why it was supposed to be like that, but I couldn't tell you right now, it's just like start in the wrong column!” (2:12/15).

and:

“That's the first time I've ever had to even think about explaining them, you have a set format and you just go for it. It's not a case of sitting down and saying oh this is what it is, so... “(2:104/5).

As learning accounting is seen as a task of fitting things in, rather than understanding why they fit together as they do, then learning becomes a matter of mechanically learning the format. As Student 10 describes:

“But with the profit and loss and the balance sheet it did take me a while to ... I wrote it down endless times and had the examples written down and .. but it did take me a while to think this goes there and what have you, and I was able to revise it well enough so that I knew it for the exam because I knew ... and for the assignment. I'm not sure how well I'd do at working one out now, unfortunately. (10:142/5).

Taken to its extreme, the format approach can mean that the accounting statements are seen predominantly in terms of format and how they are assembled. Thus Student 2, when asked “if you were trying to describe to somebody who’s new to accounting what does a balance sheet show, what would you say?”, replies:

“Um, basically I would go through the accounts and explain that you're going to have a set of figures which are going to equal X, and then you are going to say that you are going to have another set of figures which will be shareholders and how they finance it, and that the two should balance, and that if you don't then you've got to go back, and usually one side is easier to work out than the other.(2:57/8).

This can mean that the student has a problem with requirements that are put in different terms than those expected. Again, Student 2:

“And that's it. So if something difficult, or something slightly out of the ordinary, and we found last year that something worded differently, but meaning the same thing, that's what caught us out. And especially with the assignments, the way they are worded, if you haven't learnt those words, or the way that things are expressed, then you could take it to mean one or half a dozen things and then you start going off on a different... and it doesn't work out and you can't figure out why, and then you go back and maybe this is what they want, and then so, that's when there's a problem.” (2:64/5).

Students 3, 6 and 7 do not take a format approach to the learning of accounting. A unifying characteristic links their individual approaches to learning. They relate what they learn to their own personal relevancies whether it be relevance in career, business or learning within higher education generally. They have a *relating* approach to learning but their approaches are distinctive in terms of *that to which* they relate. For example, Student 3 relates accounting to the world around her and she acts

independently so that she can make sense of the subject in her own terms. Although she has previously studied some accounting:

“there were new things cropping up all the time like there always is, and so I felt that anything that I didn’t perhaps understand when I was doing the BTEC, suddenly all clicked when I was there, and it did its job.” (3:28).

She acts independently, for example:

“Although you’re not being told everything it gives you the chance to build up your own views on things and also to give you the chance to go and read up more about it....” (3:33).

She reads around the subject through texts and newspapers and, as for the tutors:

“if there was something you didn’t understand you just go and see them.” (3:35).

The workshops are seen as helpful, providing motivation and dealing with anything that wasn’t understood. As previously described in Chapter 5, the individual worlds, Student 3 relates her learning to what she terms “the real world”. For example:

“Scanning through the ABI Inform, [] you can see the real life situation which I’ve always preferred, and you think well, Oh, I can understand it now, I can see why companies are doing this.” (3:89).

By way of contrast Student 6 relates accounting to her commitment to learning and to higher education. She enjoys being in higher education and she contrasts it with what she might otherwise be doing (looking after her young family or earning a low wage). For her learning is:

“just being in an environment where you're being given information which is interesting to you which broadens your view of things, which broadens your understanding of things and it develops your own personality.” (6:25).

She experiences difficulties in learning accounting and this is expressed in format terms:

“the problem with accounting is knowing where everything goes” (6:47).

Yet what characterises Student 6 is that, despite this, she does not take a format approach. Whilst she is not comfortable with the accounting figures, she is much more at ease when she explains what financial statements show. She sees herself as fairly confident about describing how a balance sheet can be used, this is “better than trying to write one down” (6:53). Indeed, Student 6 talks confidently as she explains Lesley’s accounts in general terms. She attributes this problem with accounting figures, not to numeracy problems, but to a lack of confidence and says:

“If I were in an office ..., and that would be the ideal solution for my problem, is to go into an office and work there for three or four weeks, doing these things, actually writing it down everyday so that it would become so familiar. That is the way I think that you actually gain skills and understanding and I shall go along in that way, different situations will arise when something different happens and you work that out and you just learn from that experience.” (6:54/55).

Thus she anticipates that she will be apply to learn more about accounting in the future.

Student 7 relates her studies to her previous work experience and future career. She sees it as important to understand the theories underlying accounting:

“nowadays we only have to understand the concept or theories [] It may not be necessary to record the transaction by themselves so, I mean, in [course title] the theory the knowledge is more important than the techniques.” (7:105:108).

But moving on beyond theory, she identifies how the accounting relates to real situations:

“the theories, um, apply the theories in a real situation like I remember one of the lecturers, she mentioned if you have some money, how you invest or invest in the company shares or ... how can you decide which shares you are going to buy? So she applied interpretation of accounts techniques there.”(7:38/9).

Thus the approach of these three students extends beyond mastering a technique or format (which may or may not have been mastered) and is one which seeks to relate what they learn in the context of their individual motivations. It can be seen from Figure 8.2 that the students who take a relating approach possess an intention to relate. Students whose main intention is to pass the subject take a format approach to learning. This is not surprising since the structural and referential aspects of the approach to learning are but two sides of the same coin and cannot be separated. The categories of description for approaches to learning mirror the findings within the distinctive worlds of students (as described in Section 7.3.1). Seven students view accounting as a subject to be passed but this is not the prime focus for the remaining three students.

8.2.2 *The outcome*

The students' responses to Log and Lesley provided the data for an identification of qualitatively different ways in which students:

- responded to these two questions; and
- described the balance sheet and profit and loss account (and their component elements).

The focus of these two questions was on the balance sheet, the profit and loss account and cash flow statement and the relationship between them.

Disaggregated and global explanations: the structural aspect of outcome

The structural aspect of outcome refers to how students provide explanations in answering the questions Log and Lesley. Students provided either disaggregated explanations which focused on discrete components of the financial statements or global explanations which focused on the totality of the financial statements.

For example, when Student 2 is asked how he would explain what a balance sheet shows, responded with a disaggregated explanation:

“Um, basically I would go through the accounts and explain that you're going to have a set of figures which are going to equal X, and then you are going to say that you are going to have another set of figures which will be shareholders and how they finance it, and that the two should balance, and that if you don't then you've got to go back, and usually one side is easier to work out than the other.” (2:57/58).

In responding to Lesley, several students provided a disaggregated explanation of why the change in cash does not equal the change in profit. They identified individual examples such as depreciation, stock, the lease and fittings that would explain why cash is different from profit. A good example of this is the explanation of Student 3:

“Well, the first thing you've got to explain is that cash and profit aren't the same thing. Well profit, you've got things like depreciation in there, you've got things like prepayments and accruals because that's matched with the period of the accounts, whereas cash is the cash in and out, it's actually gone in and out and so if you've got something accruing that would make it profit but you haven't paid it yet.” (3:37/8).

Student 2 provided a more comprehensive disaggregated explanation. He immediately stated that a cash flow statement is needed, saying that "it's an appropriation of funds,

where the money has actually gone, so you would need to sit down and take this (the accounts) to pieces" (2:82).

A global explanation of the difference between cash and profit would have stated that profit will result in the increase in net assets, of which cash is but one component. Whilst no student provided a comprehensive global explanation, two students came close to it. Student 1 saw cash as being converted not only into profit, but also into setting up the company (buying equipment etc.). For example, cash is introduced to:

"set up this company by buying the things that make the company operate. You've got to tie some money up, whether it be, the fact that she actually used cash to but this doesn't matter, it's whatever it is, it's money, and you know her company has now got a value so not only has she got the profit but she's got.... a set up company already and that is, I suppose you could say the cost of setting up that company is £25,100. (1:68/70).

Student 6 was more tentative, and in failing to come up with an initial explanation that she deems satisfactory, states that the first year of trading sees higher expenses than in continuing years. However, she does not develop this idea as fully as Student 1.

Four students (1, 2, 4, 7), in responding to Log, concentrated on looking at changes in individual components within the balance sheet to explain the lack of change in net assets. For example, Student 1 says:

"I suppose that unless you've done something like sold some shares off or ..., they're going to be the same as last year because for whatever..., oh, no, no they're not. Well whatever.... these of course have got to balance, so you either haven't, you've obviously reimbursed your assets as much as they depreciated so you kept their value or your current liabilities or your creditors or all that have increased and these have.. I guess there are all sorts of ways that it could stay the same, but it is quite unlikely." (1:56/8).

Similarly, Student 7 comments:

"I mean it must be the double-entry effect. Um, because you got something increasing the assets, maybe you have something decreasing the... um, increasing the liabilities or maybe a decrease in some area. So, maybe at the end you found the net assets value would be the same as before." (7:42/43).

These students recognised quite quickly that this approach is quite complex. They realised that every component change (for example, in assets) will be matched by a balancing change (for example, in liabilities) and that ultimately this would not explain a lack of change in net assets. However, they did not then turn to a global explanation which would consider what net assets *represented* rather than what net assets comprised.

Students' explanations of the profit and loss account were also disaggregated or global. For example, Student 2 was asked what the profit and loss account shows. He replies with a disaggregated explanation:

"Basically you have your sales, what you, the money that was actually, well not all yet would come in but that's what you actually sold during the year. Your purchases, what it's actually cost you, in actual, what you actually sold, the equipment you've got in, to do with whatever you do to put it out. Your closing stock, it's what you've got left, but it depends how that has been valued, there are various different ways of doing that, and you have a gross profit and then your expenses." (2:86).

Student 7, when asked the same question provides a global explanation. She says that it shows:

"The trading performance for the year" (7:61).

Disaggregated and global explanations are not mutually exclusive. For example, Student 6 provides both a global and disaggregated explanation of the profit and loss account respectively.

“Well the resulting figure at the end tells you either how much money the business has made through trading or how much it has lost through trading, after taking out all your expenses.” (6:64).

“The profit and loss is just, um, how do you say? Just taking all of your products as one total and ... all of what's left, and then taking out all of your regular costs that happened, giving you the resulting total between them.” (6:66).

Static and dynamic views: the referential aspect of outcome

The referential aspect of outcome addresses what the student explanation refers to. In trying to explain why net assets might remain unchanged between one year end and the next in Log, students generally provided explanations which indicated that they viewed the balance sheet in a static rather than a dynamic way. This distinction was also apparent in their responses to Lesley. The static view sees the balance sheet as showing the position of a company at a particular *point in time* whereas the dynamic view sees the balance sheet as showing the way in which funds have been obtained and applied *between two points in time*. These views are not necessarily mutually exclusive. Student 7 demonstrated both views. However, most students expressed a static view of the balance sheet.

There are three key elements to the static view of the balance sheet where the emphasis is on:

- a point in time;
- what is shown at that point in time; and
- net assets as a generator of profits .

A point in time

A dominant feature of static explanations about the balance sheet was the use of the word "snapshot" or phrase "at a point in time". Such was the emphasis on this that two students (4 and 5) thought that the balance sheet showed the *trading* at one point in time, in contrast to the profit and loss account which showed it for one year.

What is shown at that point in time

Students varied in how they described what the balance sheet showed. For example, Student 8 refers to what is owed and what is owned:

"It's at one point in time like at the end of the year, at a certain date how the firm, the company's affairs, like what it owes, how much people owe to the company and, yes, because it takes into account, like loans, like that, debtors, what the company owns and who owes it, really." (8:64).

Student 7, also showing a static view of the balance, says that:

"It shows you the assets and liabilities at 31st December" (7:68).

Some students also emphasised the balance sheet as showing the worth or value of the business: For example, Student 3, referring to several aspects, says:

"It just shows the assets that are in your business and their worth as going concerns, which is their worth to you in the business. It shows that, less the money you have to pay, and then shows a snapshot of what the business is worth in accounting terms, not in many other people's terms" (3:67).

Similarly, Student 1 says:

"(It) shows the net worth of the firm" (1:42).

Net assets as a generator of profits

The static view was also supported by a tendency to see net assets as a generator of profits but a failure to see the reverse relationship (i.e. profits as a generator of net assets). For example, five students referred to the lack of change or stability in Log Limited. Whilst their reflections differed in emphasis, all indicated that they were focusing on the lack of change in net assets and, consequently, on stability or lack of change in profits, margins and trade. For example:

Student 1: "so obviously (profits) remain the same, with their margins being the same" (1:59).

Student 4: Hasn't changed? Possibly they've got..., you know, it's quite a standard thing that the business isn't going to change a lot." (4:28).

Student 5: "I suppose it would have to be a pretty secure market, um, the market they're operating in... there couldn't have been major losses and I suppose by the same token they didn't have major (profits). It's pretty, kind of, pretty constant and stable I suppose, not particularly either way" (5:17/18).

Student 8: "The trade's been more or less constant. I suppose if they haven't invested in any new equipment (pause) and their trade... even though they've traded there hasn't been much activity (pause). I'm not sure really." (8:44/7).

Student 9: "something to do with their profits, if they haven't been affected in any way, if their profit has remained stable and they've just about broken even or something" (9:35).

At first it was rather perplexing to find this common emphasis on the lack of change. A possible interpretation is that these students view net assets as a generator of profits. Thus if there is no change in net assets then there will be no change in the level of

profits. However, they do not see that the converse is also true, that profits themselves are generators of net assets.

By way of contrast, the dynamic view appreciates that for net assets to increase, there needs to be an additional *source* of funds. Thus if net assets remain unchanged, the usual source of funds on a day to day basis (i.e. profit) must be absent. Thus *new* sources of funds (a dynamic view) have to be distinguished from changes in how *existing* funds are represented by assets and liabilities (a static view). Only two students referred to this source of funds. For example, Student 7, when asked about the relationship between the profit and loss account, replied:

“I think that the very important relationship is the profit. From the profit and loss account we calculate profit for the year and this will influence the funds... and the capital for the business.” (7:71/3).

Similarly Student 2 explains:

“The balance sheet probably hasn’t made any profits, that’s the first thing. Because if you’ve made a profit then it goes on to profit reserves so your assets should go up.” (2:42/3)⁵⁸.

It can be seen from Figure 8.2 that students did not hold one view or another. Student 7 demonstrated both views during her interview, and only one other student related a dynamic view. Most students held a static view. However, two students expressed neither view.

The allocation of particular views to students provided in Figure 8.2 may be somewhat misleading. It disguises the extent to which some students (5, 6, 8, 9 and 10) struggled to answer the questions Log and Lesley. They could recall relatively little about the

⁵⁸ It should be noted that student 2 goes on to state: “So that’s, either they’ve made a profit or they’ve not sold some equipment. So those are the two answers, I’m fishing now.” (2:43). The last point about the equipment is an inappropriate explanation (in logical terms) and calls into question the extent of his understanding of the role of profit.

financial statements. Log posed the biggest problem for these students as it required them to be aware of the nature of the balance sheet and net assets. Their most noticeable reaction in these circumstances was to comment on how they felt about this or to explain why they could not answer. Students 5 and 6 were coming to the end of their second term of study of accounting. Student 5 commented:

“Um, I’ve forgotten all about it now. I’ve been looking at this very recently. []
Um, this is a bit embarrassing for me isn’t it?”. (5:19/20).

Student 6 struggled to recall the balance sheet and said:

“I can see it in my mind, I just “

and admitted that:

“It’s only towards the end of this year that it’s started to really become clearer but I wouldn’t say I was very good at it” (6:45).

Students 8, 9 and 10 were interviewed four months after they had taken their examinations. They, too, reflected on their ability to answer Log and Lesley. Student 8 commented on the relationship between the profit and loss account and the balance sheet:

“I don’t even know if I really understood that. I know there’s, um, I think it all went into my short term memory, it’s gone out now (laugh). There’s a figure that you bring over from the balance sheet... I think from the profit and loss, it goes in the balance sheet.” (8:59/61).

Student 10 reflected several times on how he experienced difficulty getting to grips with the definitions and terminology. He tried very hard to come up with an answer and reflected:

“I did know, I had it all worked out when I was doing the exam. Um, the profit and loss, um, is part of the cashflow forecast, it's going to sound very vague, and the balance sheet is what's left over from what you haven't put into the profit and loss. [] I can't remember how you divide and put into each thing ... into each ... into the profit and loss and the balance sheet, um, I can't remember. [] Mmm, I think when I do this I can remember it all coming back, um, it's a bit hazy but it was in fact only a few months ago that I did it so I should be ... “
(10:104/8).

Both Students 8 and 10 fall back on trying to recall “where things go”. Student 9 experiences a similar difficulty in recalling, even though she has recently had reason to use a balance sheet:

“Do you know what, it's quite funny actually, but as soon as I passed my exam and everything and got the result and everything, everything to do with accounts has just.... [] I've just like chucked it all out. I sit on a management committee for one of my little hobby things and they produced a balance sheet the other day and I was looking at it and thinking, my God, I have no idea what this means. [] I feel really bad actually, it's quite disgusting considering how much effort I put into it at the time. ” (9:26/28).

Beyond the static and dynamic views: “signifying” and “alternative” views of accounting

The two questions, Log and Lesley, were designed to ascertain students' conceptions of accounting, in particular, of the financial statements and elements within those financial statements. However, it became apparent during the asking of these questions that some students spontaneously related the figures under consideration to practical aspects of business. The accounting figures provided a springboard for general reflections on what they signified in practical business terms. For example, students offered a small, but interesting, range of comments on the figures shown in the financial statements. Student 3 commented on the suspicious “health” of the balance sheet:

“Um it does actually [look], very healthy doesn't it? She's got very little creditors, quite low debtors I suppose, but it depends on the size of the business. [] She's got very low costs. ” (3:68).

Similarly, Student 4 spotted that there were relatively few expenses and a low level of drawings:

“It's a bit worrying, the expense column because there's not much in there is there?” (4:68) “She hasn't taken much out of the way of drawing has she? [] Maybe she's telling porkies somewhere.” (4:60).

Student 6, who reported difficulties in putting a set of accounts together, happily commented on practical aspects of the balance sheet:

“That's a short lease. [] Yes, you'd just get your business going and established and you'd have to ... you know, if there were problems with the lease then it could cause you a lot of extra cost. [] Unless of course you were in a business that you were going to sell off, some business people start up companies, get them established and then sell them off and go on.” (6:61/2).

“That's stock that you still have left to sell but that's the price, not that you would sell it for, but the price that, um, that it cost you. Although that can't always be guaranteed to be relied upon when you come to sell it. If it becomes damaged or out of date you may not be able to sell it at all. [] You know with clothing if it's suddenly ... if fashions change then nobody will buy it. ” (6:63).

Student 7 noted the large amount of stock in the balance sheet:

“The stock £6,000. Tying up the money there? [] Maybe the owner has to investigate whether the stock level is suitable for the business.” (7:55/56).

In the context of figures representing an a business reality, the cash flow is not just an accumulation of information about inflows and outflows but, as Student 6 comments:

“the money that you need to keep the business working isn't it? [] It's, um, if you have a cashflow problem then you cease to be able to run your business, [] Cashflow is telling you ... well you can gain lots of information from the cashflow, how, um, [] how fast you're paying your bills and how long it's taken to get those companies to pay theirs.” (6:67/8).

Thus some students took a *signifying* view of accounting as they related the accounting figures to practical aspects of business which were perceived as being signified by those figures. However, some students also took an *alternative* view of aspects of accounting. This took several forms. Firstly, students referred to aspects of the business which were *not* reflected in the financial statements. Student 2 appeared to find no contradiction in the fact that:

“ ... if you put the hours in and you're a sole trader, I think it's one of those things. [] It's one of those things I learnt about our business in [overseas country], and you get a set wage and that's it. My brother works 20 hours a week, and I work 75, you put the hours in, and that's just the way it goes. If you want your business to succeed and you do what you have to do. It's not a case of saying how does it show the hours I've actually put into it.” (2:95).

On a related note, Student 3 recognises that there are benefits beyond those represented by the balance sheet:

“Well I mean um, the benefit of being a sole trader is that you're your own boss, you can, alright you've got all the trouble of VAT and everything but you've got power over what happens in the shop, you can do what you like with it, you're not being told what to do, it's quite a nice..., you can also... Oh I can't remember what I was going to say then! But it's you know, entirely up to her, she could sell the shop and make a profit on it I suppose. [] Perhaps if she'd

taken on a job and invested she might have made more in the long run, but there is always, I mean I don't think she would be a sole trader unless she wanted to run her own business, and I think um, because my father is a sole trader and he likes being his own boss, so I think that's the major part of why they do it.” (3:62/65).

Both of these aspects are referred to in relation to the student's personal experience of business. However, neither Student 2 nor Student 3 commented on the fact that the financial statements did not reflect these aspects. Their exclusion appears to be taken-for-granted.

Secondly, two students related conceptualisations of profit and cash that are at variance with the “authorised conception”. Student 2, in describing the profit and loss account, commented that it:

“gives you your net profit for the year, but obviously that's just the paper profit.” (2:89/90).

When asked, “You said paper profit, do you mean there's a real profit somewhere?”, he refers to cash spending:

“There may... thing is, it depends what she's spent really” (2:90).

He goes on to talk about generally about cash movements. At a later point in the interview he was asked again about “paper profit” and his response was as follows:

“I mean basically you've got a gross profit which is in, which is... you actually do have a gross profit if you haven't got a gross profit then there's no point being there. And then you've got your expenses so the gross profit... that's her profit for the year, but if people will I think look to say: 'well, OK, well I've made this profit for the year £15,000 where is it?' And it's obviously not in the bank, because she would have expected to find that she put this £50,000 in to the

bank, she spent X and then she would have expected it to go up again. Or the other way of looking at it is that she's introduced £50,000 of capital there, she's spent £40,000 there, which would leave her £10,000, if profit is actually as it seems, that's all coming to the bank, so £15,000, so it would be £25,000, she is owed or owes(long pause) “ (2:96/7).

It appear that Student 2 sees profit as “paper profit” and cash as “real profit”. Profit may be recorded in the profit and loss account but Student 2 says “where is it?”; for him “real profit” is in the bank. Thus Student 2, who is quite familiar with the financial statements and answers questions with technically “correct” answers, also distinguishes between profit and cash as being “paper profit” and “real profit” respectively. It appears that the “real profit” is tangible and is found in the bank.

Student 10, who is not familiar with the financial statements and struggles to explain them, also expressed similar perceptions of cash and profit:

“The profit is the overall, um, monetary increase that she has gained, so she hasn't made a loss, she's done better than breaking even. She's gained money from the sales of whatever, um, at the end of the year and that money is spare and then cash is much vaguer, it's more ... it doesn't mean profit at all. Cash could mean that she's been given cash but it doesn't mean that it's a profit at all. She might have to pay off something else and just because she's been given cash it doesn't mean to say that it's a profit at all. That's quite a vague definition that probably wouldn't ...” (10:138/140).

Student 10 reverses the traditional descriptions of cash and profit. It appears that Student 10 sets himself a problem at the start of his description by referring to profit as a “monetary increase”. This represents cash at the bank and is a physically tangible concept. Thus, he is left with a “vaguer” description for cash.

What Students 2 and 10 appear to have in common is an identification of a strong *performance* concept such as “profit” with a strong *tangible* concept such as “money at

bank". The "authorised" version of profit leads to an abstract concept which requires careful definition and is not entirely represented by tangible assets.

Thirdly, several students expressed a *personal* view of assets which led to a concept of depreciation at variance with the authorised conception. In accounting terms, depreciation is the allocation of part of the cost of a fixed asset to an accounting period in recognition that the asset has a finite economic life and thus loses value during that life. However, some students (1,3,5,8) related depreciation solely to loss of value and did not refer to the finite economic life. In particular, depreciation was connected with a writing-down to net realisable value (i.e. second-hand value). Typically, Student 1 says:

"Well she's obviously bought some equipment that she wouldn't be able to sell on, whether it be a 'phone or whatever, but once they're used and second-hand..., they're not going to be, so to value them at what she bought them for would be unrealistic because she wouldn't ever be able to get that amount of money back for them." (1:75).

Only Student 4 referred to the allocation of cost over the useful life of the asset:

"It's putting a value on the use of the machinery or whatever, over its useful life, how long it's going to last, so rather than buy it and then sell it you're spreading the cost over the period when you're using it." (4:41).

Thus the categories of description take account of this further aspect of that to which student explanations refer. One can identify two views of the financial statements. One is a *signifying* view: they are spontaneously viewed as representing some underlying aspect of business reality. However, what also emerges is an *alternative* view of events and transactions which is independent of the authorised conceptions contained within the financial statements but which may be substituted for, or provide an alternative to, the authorised conceptions.

The situation insofar as the outcome of learning is concerned is rather more complex than that of approaches to learning. Several views of the balance sheet and profit and loss account are identified which are qualitatively quite different. The static and dynamic views arise from what might be termed the “authorised” view. As will be seen in the following section this reflects the lecturers’ views of the balance sheet and profit and loss account. Lecturers, too, may hold either or both of these views. The signifying view represents a student’s perception of the financial statements as they relate to some underlying aspects of business reality. Thus there is a connection between the authorised view and the reality it seeks to represent. However, the alternative view is a more intuitive view of accounting based on some aspect of personal experience. It is striking that the alternative view may be quite counter to the authorised view but that this divergence is not recognised by the student.

8.3 The key concepts in accounting : a collective concept map

8.3.1 Introduction

Lecturers’ conceptions of aspects of accounting were identified from the interview transcripts. These were compared and contrasted in order to build a concept map⁵⁹ (Figure 8.5) against which the various conceptions expressed by lecturers could be plotted. The map indicates which conceptions were held by which individual lecturers. The concept map identifies concepts and the relationships between them. It focuses on the three financial statements and the relationship between them. In particular the concepts of profit and matching are of central importance. As occurred with the students, two views emerge of the balance sheet. The static view relates to the

⁵⁹ The term “concept map” is used in a broad sense. Novak (1990) developed the concept map as a structural device for representing a student’s understanding of a complex phenomenon. Novak drew on Ausubel’s (1968) theory of learning and his concept map can be seen as a “system for externalizing internal memory representation” (Lawson, 1994,p1027). However, the term is used here to describe the use of a diagrammatic, as opposed to verbal or textual, structure of relationships.

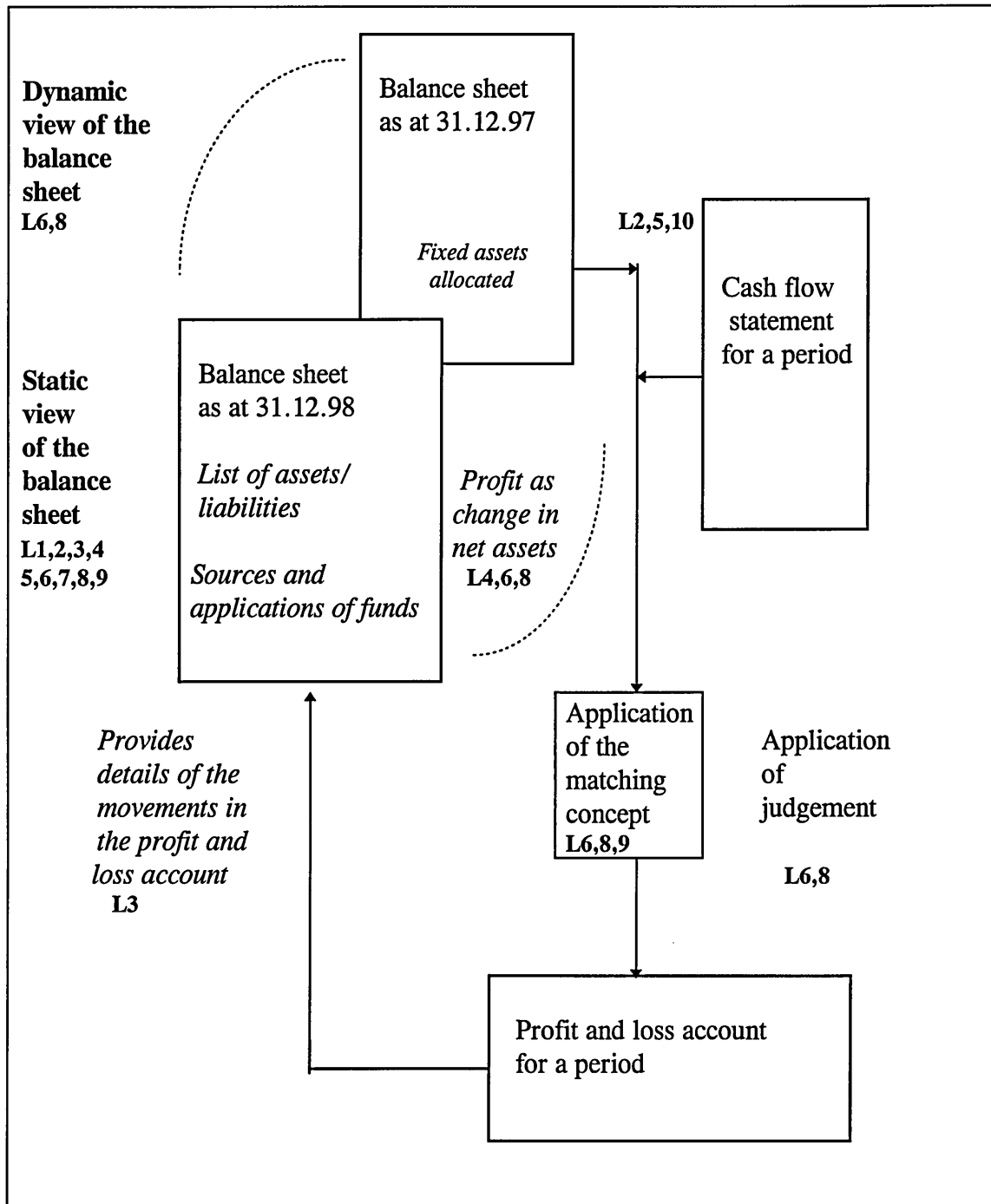


Figure 8.5 Lecturer's collective concept map

position of a company at a particular point in time whereas the dynamic view sees the balance sheet as showing the way in which funds have been obtained and applied between two points in time.

8.3.2 *The collective concept map*

Lecturers 1 to 9 expressed the static view of the balance sheet. As with the students, the view comprises several elements. Lecturer 4's response is typical:

“Well what *I* say, is that it's a snapshot of the business at one point in time which actually gives some idea of the owner's wealth, of what the business owns and what it owes. Yes, that's how I would explain..”(laughter) (4:70).

This explanation comprises all the elements described in the previous section: the point in time, what is owned and what is owed and the idea of the net worth of the business. This clear emphasis by lecturers on the static view would presumably not surprise Lecturer 3 who describes this as the “stock answer” (3:137).

Whilst some lecturers (2,3,4,10) also referred to the balance sheet as showing the sources of funds and how these had been applied, they did not refer to the movements that occurred between two points in time. By way of contrast, the dynamic view of the balance sheet makes explicit reference to the movements between the balance sheet dates and makes the link with the profit and loss account. Only two lecturers expressed a dynamic view. Lecturer 6 says:

“I'd like them to realise that the movement between the two balance sheets has been one of, if you like, the profit, changing wealth as income” (6:3).

and Lecturer 8 similarly states:

“I basically say that the profit for the year is the link between the balance sheet of one year and the balance sheet of the next year and you can show that, in pure number terms, we can change the profit and loss account, therefore if you take that apart, what the profit's telling you is the change in net assets that has occurred over that year and you can look at that in two ways. You can look at it

in terms of what assets have changed, there is more this and less that, or you can look at it in terms of what's happened to cause that change which is the generation of profits and that you've got depreciation and sales and costs and so on.” (8:89/90).

In taking this approach, Lecturer 8 links the static and dynamic views of the balance sheet. Lecturers 6 and 8 then complete their explanations by relating the matching concept to relationships between the cash flow statement and the profit and loss account. They also refer to the application of judgement which is required to implement the matching concept. For example, Lecturer 8 says of the profit and loss account:

“that shows you the flows that have occurred over an accounting period, normally a year. The residual of those flows, in and out, are profit, and profit is very carefully defined, that it is the product of the accruals concept, and I explain what the accruals concept is, and there is evidence that it is actually a good long-term indicator of future cashflow but it's not cashflows and then we talk about cashflow statements to make a comparison between a profit flow and a cashflow and again that there are major valuation issues involved in profit because of the accruals concept and that this is a problematic way of doing it. (8:44/47).

Neither Lecturer 6 nor Lecturer 8 referred to depreciation in their interviews. But Lecturers 2, 5 and 10 make the link between fixed assets and the profit and loss account. Lecturer 2 says:

“and I refer back again to the matching concept, the other half of the matching concept which will match costs and revenues, and at the moment nothing to do with the fixed asset has yet to hit to the income and expenditure account, or profit and loss account, so we ought to do something about it. That's how I approach it, we are now measuring what is the expense to do with using this fixed asset and how are we going to reflect it against our revenue?” (2:37/40).

Of course, having identified matching as the most important concept, most lecturers explained what they meant by it. Yet only Lecturers 6, 8 and 9 described it as a link between the cash flow statement and the profit and loss account. And only Lecturers 2, 5 and 10 made the link between fixed assets in the balance sheet and the profit and loss account.

Just as lecturers expressed static and dynamic views of the balance sheet and profit, so these views were expressed when they explained the accounting equation. Lecturer 8 describes how his way of explaining profit as a change in net assets “links in very well with the accounting equation” (8/90). Lecturers mostly used the accounting equation to introduce the balance sheet, and expressed it in static terms, such as Lecturer 2:

“I find it's more logical personally to start from the balance sheet, because at least I can say, um I can introduce them to the accounting equation and say this is what financial accounting is actually based upon, and this is how it works, and if you now transform it into a financial statement this is your first financial statement that you will come across. “(2:18/19).

The accounting equation is, literally, an equation: assets equals capital plus liabilities. However, lecturers also explain the accounting equation in more general terms. For example, Lecturer 4 says:

“It is the accounting equation that we start from, that what the business owns must be what it owes and, I suppose as well it's introduced from sources of finance, well this is where you get your money from and therefore, how do you use it? “(4:80/83).

Or as Lecturer 10 expresses it:

“I prefer to start off with the assets and explaining what assets are, the liabilities, the definition of liabilities, and then, you know, this idea that one equals the other and why! (laughter).”(10:85).

These three explanations of the accounting equation show a static view of the balance sheet. They state the relationship of assets to liabilities or sources of funds to applications of funds at a point in time. Only Lecturer 8 takes it further into a dynamic view:

“You can look at it in terms of *what assets have changed*, there is more this and less that, or you can look at it in terms of what's happened to cause that change which is the generation of profits and that you've got depreciation and sales and costs and so on. And that actually links in very well with the accounting equation because you can learn how it ... I put this accounting identity as I would call it, and then put it in terms of changes. Delta assets equals ... and you'll look at the different changes that have occurred. [] That fits in with my way of doing it quite neatly.” (8:89/90, emphasis added).

Several lecturers automatically linked the accounting equation with the introduction of the balance sheet. Yet, two lecturers indicated the problems that then arose when they wanted to introduce the profit and loss account. Lecturer 6 reflects:

“Then I do have difficulty getting people, I try to move and extend the equation to include the profit definition. [] And I always find that, I feel that starting with the balance sheet is a good starting point, but then getting them to extend it to the P&L is a problem.” (6:19/20).

Lecturer 3 acknowledges this difficulty but elaborates on the nature of the problem. As he explains, he introduces the accounting equation and students use it to account for movements in assets and liabilities:

“And sometimes then we try to move to the idea of this being a profit, in there, the accounting equation. That's what we do next, the profit [] and eventually then, we move on and say well, it would be easier if we put some of these things in the P&L account.. [] Rather than putting it through the balance sheet. And

then we just transfer the balance of that to the balance sheet. But I mean, all of that is very difficult to tie it all up, to be honest with you, for anyone, I think.” (3:70/77).

During this explanation, Lecturer 3 views the profit and loss account as just one account within the balance sheet. This is the only time within the interviews that this particular view of the profit and loss account emerges and, even then, Lecturer 3’s account is less than explicit about the role of the profit and loss account. Generally the profit and loss account receives equal prominence with the balance sheet and cash flow statement as one of the three financial statements.

Students’ views of accounting, as identified within the categories of description, (Figure 8.2) can be compared with the lecturers’ collective concept map (Figure 8.5). Only two students expressed a dynamic view of the balance sheet whereas seven expressed a static view. Thus the tendency for a static view of the balance sheet to be most in evidence is reflected by both students and lecturers. It is re-emphasised at this point that these two views are not mutually exclusive. Both Lecturers 6 and 8 expressed a static as well as a dynamic view of the balance sheet. However, it is clear that the static view predominates. Only Student 7 went so far as to identify matching as the link between cash and profit:

“ ... we are not using the same theories for accounts. For profit and loss accounts we use accruals theory, accruals concepts, so something like is ... for example you say it's the money, we are still in the hands of the debtors, we account for the sales in common with the profits, that's two different concepts.” (7:64/7).

Thus, whilst most students did not express a complete set of concepts and linkages, neither did most lecturers. This does not necessarily mean that lecturers would not do so if explicitly asked to discuss the issue in detail. The interviews were not designed to enquire, in a detailed sense, into the lecturers’ conceptions of accounting. Rather, it was intended that the lecturers would have the opportunity to identify what they felt were key

concepts within accounting. In addition, lecturers were asked how they would *explain* certain accounting terms and concepts to students.

It is of interest that only two lecturers expressed both dynamic and static views. It appears that most of the lecturers provide particular (maybe “stock”) explanations without feeling a necessity to link concepts or make references to an underlying conceptual framework. Moreover, as was noted in Section 7.2.2, lecturers display varying levels of commitment to their expressed views of accounting and may not necessarily espouse one particular view consistently.

8.3.3 *“Money”: a confusion of words for concepts*

It was noted in Section 7.2.3 that lecturers identified cash and profit as being the two concepts with which students experience most difficulties; that students do not understand the difference between them. However, it appeared from the interviews that a further aspect connected with the terms “cash” and “profit” was also of importance. This aspect was the use of the term “money”. Sometimes the term “money” is used interchangeably for the term “cash”. For example, Lecturer 2 does this when she describes what she regards as a common misunderstanding for students:

“you know, profit is money I can take out of the bank, that is a very common understanding.” (2:15).

Only Lecturer 5 recognises that this substitution of “money” for the term “cash” may be inappropriate or may cause problems. For example, she describes a workshop question which she considers works very well:

“The one that I always use and which I think, year on year, is fairly reliable in sorting out their understanding is; “what's the difference between cash and profit?”, or “define a cash surplus without mentioning the word profit”, “define a profit without mentioning the word cash”. It's actually very difficult to do.

Because they tend to use things like money and funds and that's still not quite right.” (5:144/5).

Certainly it was apparent within the interviews that students used words that, in an authorised sense, did not make sense. For example, Student 6 was asked how she would explain to a business person what a balance sheet shows:

“It would show how much, um, actual sort of money, cash, capital a company has at the end of that accounting year, it would show you how much they had in the way of assets that they owned and some companies for instance may own nothing, they may rent their premises, they may rent their machinery, so apart from their trading money they don't actually have anything else. Whereas a company that has perhaps bought all of its premises might only be making a small profit but it might be opening up more and more outlets, buying every time so in actual fact their trading profit could be very small but their property management could be quite large.” (6:50).

A number of confusions are apparent in the use of terminology here. This student demonstrates a number of “misunderstandings” in relation to the authorised conceptions. Yet what is interesting about this statement is that one understands the main point that she is making; that the balance sheet shows the structure of the company in terms of its assets and so on, and how the trading transactions of the company will reflect that structure.

However, students did not solely use the term “money” as interchangeable for “cash”. It takes on a new meaning where it is used to describe what is gained by a company when it makes a profit. In particular, when the term is used in this way, it would be inappropriate to substitute the word “cash”. Student 1 was asked to explain what the profit and loss account dealt with. She replied:

“Well that's much more sort of a costing of the product, how much you gain from selling the product and then trying to put against it all the costs that have

been involved in producing it and seeing, once you've covered the costs, whether you've still got some money left and if you have then therefore it's a profit." (1:45).

Having given a reasonable account of what is meant by profit, she then is left with the difficulty of describing "what" is left. Similarly Student 3 states:

"... and then the profit and loss account shows how much money she's made out of that for the year. "(3:57).

Student 5 recognises the difference between cash and profit yet still associates the term "making money" with being "in profit":

"Um, I suppose you could differentiate between the business and what profit that makes and her individual needs and the fact that she's taken the money out. Um, yes. Yes, she doesn't seem to relate the two does she? The fact that her business is in profit and that that's making money but, um, her original cash has gone down." (5:33).

However, it is not only students that make this association between profit and money.

Lecturer 10 describes the profit and loss account as follows:

"Well, again, I start off by trying to explain that, the profit and loss account, what we're aiming to do is, whether they have made any money at the end of the year, whether they've actually achieved an excess of income over expenditure, if you like, throughout the year." (10:59).

At one point profit is about "making money" but then it is converted into being "an excess of income over expenditure".

It was noted in Section 8.3.2 that Students 2 and 10 also experienced problems with terminology, either inventing their own, as with Student 2 (paper profit and real profit)

or, as with Student 10, re-defining a word when his explanation has led to a situation when the original definition no longer makes sense.

It can be seen that the lack of precision of what is meant by “money” leads to the word being used in different contexts with different meanings. This is unfortunate, given the widespread use of the term “money”. However, only Lecturer 5 identified this as a particular problem.

8.4 Conclusions

This chapter has described the categories of description identified for student approaches to learning and learning outcomes. The approaches to learning clearly relate to themes identified in the individual and distinctive worlds and there is a clear internal relationship between the structural and referential aspects. However, the position vis-à-vis the learning outcome is more complex. Insofar as the referential aspect is concerned, there are several aspects to which an explanation might refer. These modes of explanation are not mutually exclusive but reflect qualitatively different ways of viewing the financial statements: the authorised, signifying and alternative views.

The lecturers’ collective concept map confirms the authorised view shown by the students. Yet, interestingly, it reveals an incomplete set of concepts and relationships within the interview accounts of the lecturers and demonstrates, as with the students, a dominance of the static view. This situation is not entirely surprising given the doubt surrounding, and even the avoidance of, the conceptual aspects of accounting.

This chapter has described how categories of description were identified and the substantive content of those categories. What is the relationship of these categories to the themes previously identified? The themes focus on a broad phenomenon: accounting in the context of learning and teaching and provide an overview of the worlds of lecturers and students in terms of that broad phenomenon. The categories of description draw on these themes, are more closely structured and focus on a narrower phenomena, that is,

approaches to learning accounting and what is learned (generally, but not necessarily, in the context of the authorised conceptions).

It can be seen from the descriptions of the themes in Chapters 5 to 7 and the categories of description in this chapter that they necessarily overlap and are complementary.

There is a clear linkage between aspects of the students' worlds (passing the examination and accounting as "learning the technique") and the categories of description (the intention to pass the subject and the format approach to learning). However, the themes contribute a more informed and rounded understanding of these aspects. Thus, within the themes, the intention to relate is linked with different aspects of relevance and with preconceptions as a barrier to relevance. The three students who possessed an intention to relate demonstrated quite different relevancies. Similarly the format approach to learning links clearly with the perception of accounting as learning the technique.

However, what is missing from the categories of description is an overview of how the various themes knit together, reinforce one another and contribute to the emphasis on accounting as learning the technique. This overview of the themes will be discussed in Chapter 9.

CHAPTER 9

DISCUSSION OF FINDINGS AND CONCLUSIONS

9.1 Introduction

This thesis seeks to make two distinct contributions to the literature on student learning and conceptual understanding. Firstly, in Chapters 2 and 3, it offers a critique of phenomenography. A critical evaluation of the phenomenographic research approach provides a more detailed insight into some of its problems and contradictions. However, it also provides constructive proposals as to how the approach might be revised and provides an account, in Chapter 4, of how these were applied within this research study. Secondly, in Chapters 5 to 8, it contains a description of aspects of what constitutes “learning accounting” and “teaching accounting” for students and lecturers. This reveals introductory accounting to be a more varied and complex area than might have been envisaged. Such findings cast a new light on the context in which students’ conceptions are ascertained and indeed, the value of ascertaining such conceptions in the traditional, phenomenographic way.

This chapter will now examine the implications of this critical evaluation of phenomenography and of the substantive findings of this study for both the phenomenographic research approach and pedagogic practice within the introductory accounting curriculum.

9.2 Implications for phenomenographic research practice

9.2.1 Introduction

A key part of this research study has been the critical evaluation of the phenomenographic research approach. Chapter 2 addressed the central focus of phenomenography and sought to consider the adequacy with which research procedures for revealing students’ conceptions are stipulated and followed by phenomenographic

researchers. It demonstrated that there are variations in the practice of phenomenographic research and that these raise methodological issues. It was found to be of value to draw on experience within research practice within empirical phenomenological psychology (EPP) to inform a review of the phenomenographic research approach. In particular EPP provides guidance in two main areas: bracketing and empathy. However, a focus on bracketing highlights two key presuppositions which are inherent in the objectives of phenomenography and which, if not acknowledged, may subvert entry into the student lifeworld; firstly, that there is a clearly identifiable phenomenon which is the subject of the research project and secondly, that there is a definite structure of students' conceptions which is both hierarchical and logical in its nature.

This critical evaluation of phenomenographic research practice informed the discussion of the principles which should underlie phenomenographic research and how such research might be justified. Thus it was argued in Chapter 3 (Section 3.2) that phenomenographic researchers should be able to justify their research approach and findings by demonstrating that:

- there is an attitude of openness about the nature of the phenomenon under study;
- the attitude of openness is maintained through the development of empathetic understanding during the collection of data and its analysis; and
- the process of collection of data and its analysis is sufficiently clearly described such that the nature of the findings and their justifiability is readily apparent.

Based on this, and drawing on guidance from phenomenographic and EPP research practice, guidelines were set out (in Section 3.4) for the conduct of phenomenographic research. Consequently, the description of the research process in this study (contained within Chapter 4) sought to demonstrate how the guidelines were followed in practice.

In particular, this study has sought to address two key issues: bracketing and the development of empathetic understanding and the deferral of the production of categories of description as a main research objective. These will be discussed in the following two sections.

9.2.2 Bracketing and the development of empathetic understanding

The discussion of the phenomenographic research approach in Section 2.3.2 highlighted the role of bracketing in allowing entry into the lifeworld of the student. Chapter 4 provides an account of the research approach for this study. It describes in detail the process of design and analysis and highlights the stages (in Figure 4.1) during which, and the means by which, bracketing should take place. Bracketing should be in evidence throughout the research study, from the identification of the phenomenon to be researched and the selection of participants for interview through to the stages of data collection and analysis.

Firstly, the identification of the phenomenon should set aside assumptions about what that phenomenon might be. Furthermore, questions of representative samples would be set aside in favour of obtaining a wide range of experiences. Secondly, the analysis for this research study emphasised the need for sensitisation procedures to support empathetic understanding, such as an initial review of the conduct of the interview (Stage 4) and very detailed analysis (Stage 5) prior to the main analysis. Thirdly, the use of individual profiles and themes (Stages 6 and 8) is a further means of empathising with the participant and of opening-out the analysis before closing down into categories of description. Fourthly, specific sensitising procedures have been described during the identification of themes (Stage 8). These drew on a variety of devices suggested by Riley (1990).

It is apparent from this description of how bracketing was taken into account that, whilst it is important to focus on *what* might be bracketed (e.g. knowledge of previous research in the field, personal knowledge and beliefs, and so on), an equally important focus

might be on the *process* of bracketing. Certainly it will be of value for a researcher to be aware of the need to bracket such obvious or explicit aspects as:

- scientific theories or earlier research findings;
- other “evidence” from apparently authoritative sources;
- the prior construction of hypotheses or interpretive categories;
- assumptions which would dictate specific research methods; and
- questions of “cause”.

However, the researcher is also obliged to bracket other aspects which are less obvious and explicit, for example:

- personal knowledge and beliefs;
- less obviously related earlier research findings; and
- questions of the relation of experience to “objectivity”.

In so far as these aspects are concerned, the researcher may not be aware of holding any preconceived notions or beliefs which might affect the analysis. It may be difficult to know exactly what should be bracketed. Thus the *process* of bracketing assumes a much greater importance in these instances. The researcher should provide assurance that the process by which analysis takes place assists in the bracketing of taken-for-granted ways of seeing the world. This process should involve an attempt to:

- bring the lifeworld of the participant into a pre-eminent position;
- look for signs that the researcher’s personal knowledge and beliefs are intruding; and
- encourage the researcher to open up ways of viewing the participant’s lifeworld.

These requirements involve the development of empathetic understanding of the experience of the participant. Within this research study these requirements were taken into account and Figure 4.8 describes the variety of procedures which were followed to counter presuppositions arising from the researcher's personal knowledge and beliefs and to develop empathetic understanding.

It was proposed that the criteria set out in Section 3.2 should be used to evaluate an account of the phenomenographic research process. However, it is not suggested that the account of the research process for *this* study should constitute a prescribed approach to phenomenographic research through the use of specific procedures. There is no prescriptive list of procedures that should be adopted, rather, it is important that procedures for achieving bracketing and empathetic understanding are *adopted* and *accounted for*. Chapter 4 described and justified certain illustrative procedures and it is hoped that these may be of value to phenomenographic researchers in designing their own research studies.

9.2.3 Categories of description deferred: the role of individual profiles and themes

The results of phenomenography are the categories of description. However, as was argued in Chapter 2, the presupposition that there is some definite structure of conception(s) to be uncovered must be set aside until the final stage in the analysis. This constitutes an important part of bracketing. Consequently in this research study the analysis included the identification of the most salient aspects of the participants' experiences leading to the production of individual profile descriptions. It also involved the identification of themes across individuals and within groups of individuals. This represents a new approach within phenomenographic analysis.

Individual profiles

The production of the individual profiles played an important role within the analysis. Firstly, as described in Section 4.3, they provided reassurance about the validity of the experiences reflected upon during the interview. Where a clear focus emerges

comprehensively from an interview it provides evidence about the coherence of the account as a whole. It also raises issues about what might be either “missing” from an account, or from a researcher’s analysis of it, where it does not appear to make sense in its own terms. It may be that an important aspect of the participant’s experience has not been reflected upon or identified.

Secondly, the production of the individual profiles plays an important sensitising role within the analysis. It requires the researcher to empathise with the lifeworlds of the participants in a holistic fashion and stresses the need for empathetic understanding (REU) prior to the development of interpretative understanding (RIU). Thus, although this constitutes Stage 6 in the process of analysis for this research study, it would be more appropriate to produce this at an *earlier stage* as part of the sensitising procedures.

Thirdly, the individual profiles provide a valuable context within which one evaluates the weight and force of individual quotations. Without this context, it is easy for a particular category of description to become de-contextualised and to refer to the lowest common denominator, rather than to the meaning-giving context.

Themes

A theme draws out from the interviews a dominant issue which appears for most, but not necessarily all, respondents. The interviews were wide-ranging and fluid and thus a particular theme did not necessarily emerge from every interview. Equally, whilst these themes are specific, they are also quite broad and thus it is inevitable that there will be a diversity within that theme. After all, all worlds are individual. Nonetheless, these themes relate to issues that are of significance within the interviews. It can be seen from the discussion in Section 7.2 that themes may be of particular value in exposing taken-for-granted aspects of teaching so far as lecturers are concerned. When compared with students’ perspectives of learning, this may reveal contradictions, misunderstandings and doubts about the curriculum.

Themes being broader, and more tolerant of diversity, than categories of description are a necessary precursor to the closing down required for the identification of categories of description. However, they may also be of value in their own right. They encourage the identification of a variety of aspects that may initially appear not to fit in to the analyst's frame of reference. It was found that during the identification of themes there were some key aspects within the interviews that did not appear to make sense in terms of the themes that had been tentatively identified. For example, it was found that lecturers' references to the use of jargon and their emphasis on the need to explain in common-sense terms did not relate particularly well to the existing themes. However, a closer analysis of the transcripts and context of these utterances revealed that these aspects could be related to the issue of concepts. It became apparent that the lecturers perceived students to react badly to jargon. They therefore sought to avoid jargon and adopt a common-sense view of accounting, one that is supposedly more accessible to students. This linked with another aspect of their accounts, the attempt to abandon theory and concepts for which common-sense explanations were deemed to be alternative. In this context the abandonment of theory, concepts and jargon for common-sense and relevance would appear to undermine the lecturers' emphasis on the need for conceptual understanding. Yet this contrasts with the perceived lack of "common-sense" and relevance of accounting in so far as the students were concerned.

Themes may not necessarily be of value in all phenomenographic research. It depends on the phenomenon that is under study. Where there is uncertainty about what phenomenon is to be studied or where the phenomenon is broad (e.g. teaching or learning generally), then themes allow one to keep options open. Within this study it was found that the theme of relevance was particularly important in highlighting key aspects of the students' experiences. Consequently this emerged as an important aspect of the categories of description.

Relevance

The meaning which an experience has for an individual is intimately connected with aspects of relevance for that individual. A powerful aspect of the individual profiles lies

in the context that they provide for the extraction of the meaning that an experience has for an individual. As has been described in Chapter 4, they highlight the main points of focus within an interview and the relevance structures (Marton, 1986) for that individual. It may be the case that some previous phenomenographic research has not sufficiently accounted for relevance structures.

An example of this can be provided in the context of the most well-known outcome of phenomenographic research, the identification of the categories of deep and surface approaches to learning. Student 1 commences the course with the objective of understanding accounting, of not being worried by it, because she perceives it to be of value to business. However, she fails to relate to accounting and finds it difficult to see how accounting relates to the business world. Consequently she focuses on short-term memory “regurgitation”, practicing the questions and working to pass the examination.

If one sought to replicate previous research on surface, deep and strategic approaches to learning it would be possible to categorise the approach of Student 1 as “surface”. Many quotations would be available to support this assertion. Yet, what emerges strongly from her interview is the theme of failed relevance; a “surface” approach being adopted because that is the only response that will deal adequately with the situation in which she finds herself. In fact, she acknowledges that rote-learning is not what university education is about. Possibly, if some of this context is acknowledged, her response might be re-categorised as a “strategic” approach. But this does not recognise the meaning-context within which a “strategic” approach now takes place. Surely, what is more important is to acknowledge the contextual situation in which this apparently “strategic” approach is adopted, that is, her inability to see accounting as relevant or “something that you can talk about in the pub”. This example shows that the individual profiles are a necessary counterweight to the accumulation of individual quotations that may, stripped of context, produce a particular category of description which may be identified in a large number of interviews but which may, ultimately, be misleading.

In this context it is no surprise to find that the categories of description for students’ approaches to learning within this research study place relevance in a central position.

Thus within the categories are found an intention to relate and a relating approach to learning. Some students possess an intention to relate what they learn to aspects of relevance that are intrinsically important to them, whether it be relevance in a career, business or learning within higher education generally. However, other students do not relate to accounting and do not see it as immediately relevant to them; its most immediate relevance lies in the fact that it is a subject that must be passed. In Section 1.4 it was noted that the identification of deep and surface approaches to learning has led to a substantial amount of work on how the teaching context might be changed in terms of assessment demands, modes of instruction and so on in order to encourage deep approaches to learning. Further, it was noted that there have been very mixed results from such intervention programmes. If one accepts the central importance of relevance, it will not be surprising to find that there may be a limited amount of success with such programmes.

9.3 Implications for pedagogic practice within the introductory accounting curriculum

9.3.1 An emphasis on accounting “learning the technique”

An overview of the key themes arising within the common and distinctive worlds is provided in Figure 9.1. Three aspects of commonality have been identified in the way that students and lecturers perceive the learning and teaching of accounting:

- the existence of student preconceptions about accounting;
- a focus on relevance; and
- accounting as being about “learning the technique”.

However, as was discussed in Chapter 6, so far as preconceptions and relevance are concerned, this commonality is only superficial.

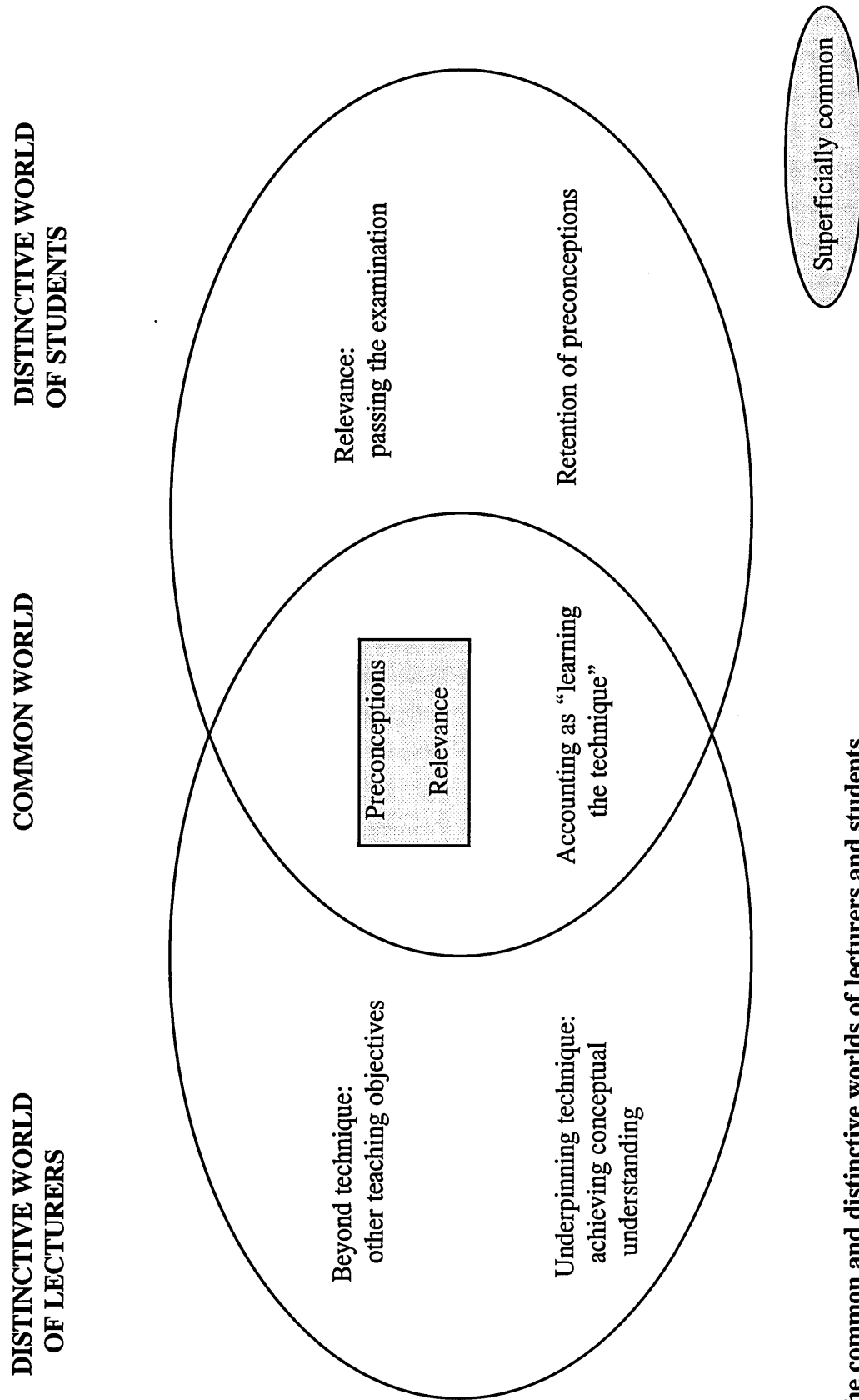


Figure 9.1 The common and distinctive worlds of lecturers and students

Moreover what is particularly striking about these aspects of the common and distinctive worlds is the way in which they contribute to an emphasis on the learning and teaching of accounting “as a technique”. This is illustrated in Figure 9.2. The emphasis on learning accounting as a technique is a clear, strong theme for both students and lecturers. The consensus around this perception of accounting is in itself, sufficient to give it a central emphasis. However, if one considers the particular characteristics of other themes within the common and distinctive worlds, then it becomes apparent that these themes, by their very nature, contribute to this focus on technique. Consequently, the theme of accounting as “learning the technique” achieves a relatively greater emphasis within the lifeworlds of students and lecturers.

The distinctive world of the lecturers reveals perceptions of the teaching of accounting that envisage accounting as being about much more than a technique. Thus lecturers reflect on the role of conceptual understanding within the teaching of accounting and espouse teaching objectives that extend beyond the acquisition of a technique. Yet, these aspects of teaching accounting lack the clear focus and certainty granted to the teaching of accounting as a technique.

This lack of focus arises in two main ways. Firstly, lecturers expressed a diversity of views about what constitutes “accounting” and appropriate teaching objectives. Moreover, individual lecturers varied in their commitment to their own personal view and sometimes revealed personal views at variance with views that are publicly espoused. In addition, for two lecturers, teaching involved a moral issue. They referred to the internal conflict they face in deciding whether to expose the uncertainty and subjectivities of accounting even if this may lead to a poor opinion of accountants.

Secondly, whilst lecturers emphasised that students should achieve conceptual understanding, they were doubtful about the relationship of this type of understanding to the learning of the technique. Further, lecturers’ explanations of accounting concepts often revealed a partial, and arguably incomplete, conceptual framework. One or two lecturers expressed a desire to develop such a framework but had not succeeded in doing so. Consequently, there was no explicit framework within which key concepts might be

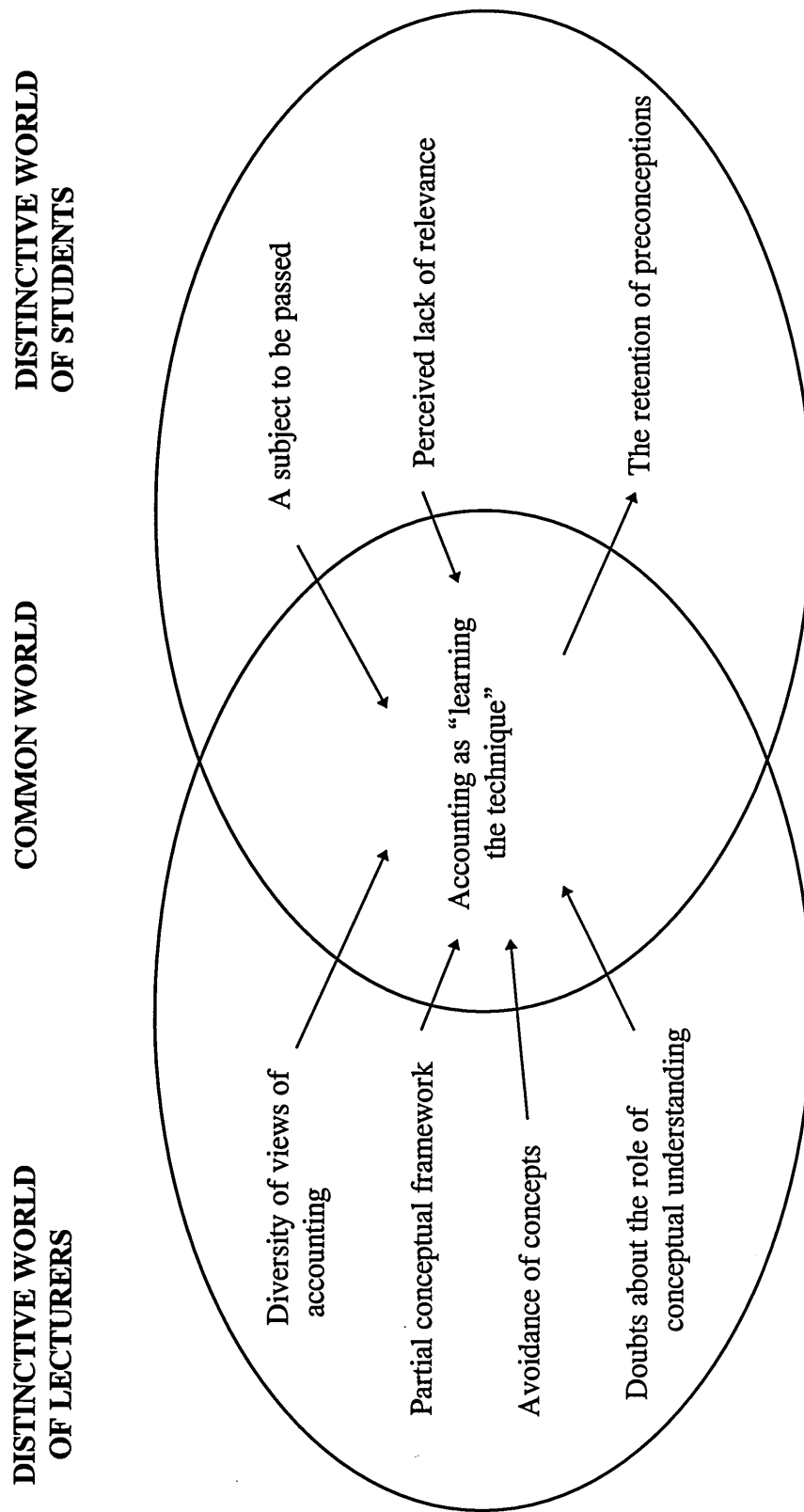


Figure 9.2 The emphasis on accounting as "learning the technique"

taught. Not only was there some doubt about concepts and their role but some lecturers perceived concepts as something to be avoided. This was characterised by a concern to avoid jargon, to explain concepts in everyday terms, and appeal to a “common-sense” view of accounting.

It is not surprising, therefore, that there is a clearer focus on that aspect of the curriculum about which there appears to be little doubt and confusion, learning the technique. This focus on learning the technique is also emphasised by the way in which it is “taken for granted” as an integral part of the accounting curriculum and is perceived to be a standard or traditional approach to the teaching of accounting.

The distinctive world of the students also contributes to the focus on accounting as the learning of a technique. Many of the students do not perceive accounting as having an immediate relevance to them as individuals or to businesses generally. Accounting achieves its relevance from being of value to a business career in the *future*. It is not surprising, then, in this vacuum of *immediate* relevance, to find that students strongly perceive the learning of accounting to be about learning a technique. Techniques are seen to possess their own internal logic and can lead to a situation where relevance is avoided. This emphasis on accounting as a technique is supported by the type of preconceptions that students express about accounting; it is seen as a technique and numbers-based subject. Moreover, such preconceptions are not easily forsaken during the learning of accounting.

The emphasis on accounting as the learning of a technique is also emphasised by the superficial commonality attached to preconceptions and relevance. Lecturers perceive aspects of their teaching to be a response to students’ preconceptions. Yet preconceptions expressed by students differ in emphasis from those perceived by lecturers. Whilst lecturers focus on the students’ fears, worry and confusion about financial information generally, students are more concerned with the fact that accounting is about numbers.

This mismatch of perceptions is also apparent where relevance is concerned. Lecturers place emphasis either on accounting's personal relevance to students or on its relevance in a business context. However, students see accounting as being primarily relevant to a future career. They do not relate to accounting in an immediate, personal sense and do not readily relate to accounting's role in business. As with preconceptions, lecturers perceived aspects of their teaching as a response to the need to make accounting relevant. Yet lecturers' and students' perceptions of relevance differ. Indeed, the tendency of some lecturers to avoid jargon and concepts and to take a "common-sense" approach is attributed to their view of students' preconceptions and relevance. Thus the most immediate relevance of accounting for most students is that it is a subject which has to be passed; and passing the subject is seen to involve the acquisition of the technique.

9.3.2 Shifting the emphasis: understanding concepts

Given that lecturers wish to place emphasis on conceptual understanding within their teaching and regard the learning of the technique as a means to an end, then pedagogic issues arise from those aspects of the distinctive world that contribute to a focus on accounting as the learning of a technique. Several such issues will be discussed in this section.

The relationship between learning the technique and conceptual understanding

Lecturers consider conceptual understanding to be important. But for such a critical aspect of the curriculum, they are unable to identify the relationship between conceptual understanding and the acquisition of the technical skills of accounting. In fact, within their interviews, they posed a variety of questions:

- Is conceptual understanding a prerequisite for the use of technique?; or
- Does the emphasis on technique:

- allow students to *avoid* conceptual understanding?;
- *divert* students from achieving that understanding?;
- provide a *barrier* to, or *refuge* from, conceptual understanding?

These are questions around which there is much speculation but for which the lecturers have no answers. Clearly, research into the relationship between conceptual understanding and the learning of the technique is required.

A further issue that requires investigation is the fact that lecturers pose such questions but do not question the lack of answers. It appears these unanswered questions are deemed to be “part and parcel” of teaching and accepted as part of the inherent nature of teaching introductory accounting. Where students go on to study accounting further, then their exposure to further studies presumably allows them the time and opportunity to develop conceptual understanding. However, students who cease their study of accounting with the introductory accounting course lack this opportunity.

What are the concepts?

Key concepts which underpin the learning of accounting must be identified if the relationship between conceptual understanding and the learning of techniques is to be explored. Yet a review of the lecturers’ collective concept map (Figure 8.5) shows that there is a predominance of static views of the balance sheet and that few lecturers make (within the interview) links between the various elements within the map. Moreover, a further interesting feature is the comparatively small number of concepts within this map. This raises the question: are certain key concepts missing? For example, as already been discussed in Chapter 7, consistency was mentioned by one lecturer but dismissed as being so obvious that you “needn’t bother to say it’s an accounting concept” (5:129).

Two further concepts, not referred to by lecturers, which arise logically out of the map are realisation and periodicity. The matching adjustments are only required because of the convention that the financial statements reflect either the position of the enterprise at

a certain point in time or performance over a period of time. In addition, accounting rules are applied to judge when a transaction is “realised” and recognised within the financial statements. It was interesting to note that lecturers tended to regard the cashflow statement as unproblematic and easily taught. Yet there are assumptions within the cash flow about realisation of cash. Cheques are entered in the cash book when they are received. They are assumed to be realised even though the bank may not process that transaction for another few days⁶⁰. It may be that these assumptions are so widely held, amongst both lecturers and students, that they require no explication. However, this may not be the case for all assumptions underpinning the concept map. This brief review of just one or two aspects of the collective concept map indicates that a much more thorough review is required.

In a sense the lecturers’ collective concept map operates only at a micro level within the subject of accounting. It relates to three financial statements and does not link these statements to the wider context within which they are prepared and used. Thus, at a macro level, the wider context of accounting has to be explored. Lecturers certainly perceived accounting at this wider macro level. As described in Section 7.2.2, lecturers expressed a variety of views about accounting. These views address the macro level. Thus accounting may be seen in a variety of ways, it:

- supports accountability to those who are interested;
- reports on performance, probity and performance indicators;
- is a means of control;
- involves the recording, analysing, understanding and preparing of accounting data for user groups; and
- is an information system for managing, planning and control by managers and others.

This macro level view of accounting provides the context within which micro elements of accounting may be viewed. Yet there was a diversity of views among lecturers. This macro context is very important since it addresses key concepts such as accountability,

⁶⁰ Indeed, if the cheque “bounces” the transaction may never be processed.

performance, probity, control and so on. Yet no lecturer identified these as key concepts in accounting⁶¹. They emerged implicitly through lecturers' reflections within the interview. Thus not only are clearer concept maps required, but these are required at both the micro and macro levels.

9.3.3 A new emphasis: learning accounting as an appreciation of contexts

Accounting, so far as the lecturers are concerned, exists at both micro and macro levels. However, the macro level does not appear to be perceived as a key aspect of the teaching of accounting. The emphasis is much more on the detail of learning accounting as a technique. In this sense, there is a concentration at the micro level and on what was described as a narrow view of accounting in Section 7.2.1. It will be argued in this section that, given this perception of accounting by lecturers and, given the varying views of the financial statements by students (authorised, signifying and alternative), a new emphasis in the teaching of accounting might be appropriate. This would be an emphasis on learning accounting as an *appreciation of contexts*.

Phenomenographic research is based on a certain view of what student learning is, i.e.:

“a qualitative change in a person’s conception of a certain phenomenon or of a certain aspect of reality, it is a distinct change in how that phenomenon is perceived, how it is understood, and what meaning it carries for the learner.”
(Johansson et al. 1985 p.235)

Phenomenographic research has tended to focus on students’ conceptions of broad phenomena (for example, learning) and on students’ conceptions of very precisely defined subject-related phenomena (for example, velocity). However, this study has revealed the value of viewing the *subject* as a broad phenomena. Lecturers reveal different views of what constitutes “accounting”. Students express signifying and alternative views of accounting in addition to the authorised view. The interviews

⁶¹ Lecturer 9 identified accounting as being about accountability but she wasn’t sure that she communicated this to the students (Section 7.2.2).

focussed on the students' experiences of *learning* accounting and so those views which relate to an everyday reality only emerged fleetingly. It appears from the data that these views may be characterised as common-sense or intuitive understandings (Lybeck et al. 1988; Laurillard et al. 1991). These understandings relate to words which are in common use, such as profit, asset and depreciation or to personal experiences of business. As Lecturer 5 pointed out: "We've hijacked so many ordinary words, and the students, particularly in the first year, have no idea when we're talking jargon." (5:150). It is easy for a student to relate to the intuitive, rather than the subject specific, meaning of a word. Yet accounting is a carefully contrived way of viewing phenomena and, if one can agree on what the "view" provided is, it may be quite distinct from an intuitive view of those phenomena.

In this context, it may be useful to consider the idea of learning, not as a change in a person's conceptions of a phenomenon or a particular aspect of reality (Johansson et al. 1985) but as a change in a person's *relationship with a context* (Linder, 1993). Linder, in considering student learning, does not consider the intuitive conceptions that students possess to be a problem. Nor is he concerned with students' resistance to changing their conceptions. He regards the main problem as being:

"that many students do not develop new meaningful relationships with the new contexts that they are introduced to within the educational environment."
(p.295).

Linder goes on to state:

"Because it would appear natural for a person to construct a variety of conceptions of phenomena, what would then seem to be important is the ability to recognize a context and, in terms of this recognition, evoke an appropriate conception. So, instead of depicting meaningful learning in terms of conceptual change we should consider depicting it in terms of conceptual appreciation - an appreciation that is *delimited by context*." (p.295).

Thus lecturers would need to consider the gap between the understanding of accounting in an everyday sense and of the understanding of accounting in a disciplinary sense. This is a particular feature for accounting that may not be present in all subject areas. For example, Lybeck observes:

“in the case of the mole concept..... the students have met the phenomenon in school only. The ‘world around us’ is thus limited to the world of school and hence differences in conceptualisation logically originate from differences in the students’ interpretation of the content of teaching, rather than from a conflict between frameworks of science and of everyday life.” (p.83).

However, this does not apply to all aspects of science. Ebenezer and Gaskell (1995), referring to Linder (1993) reflect that “ a person who says that ‘sugar is melting in tea’ at a social event is probably conveying sufficient meaning for her or his purposes at the time”. They then point out that:

“within the domain of school chemistry, students must also learn to distinguish between related conceptions appropriate to different contexts. The chemistry classroom, then, becomes a place where students’ everyday ideas are initially considered but, in addition, students are also encouraged to see chemists’ ways of looking at the same phenomenon as a fruitful alternative in particular contexts” (p.15).

This latter point is supported by this study where it is revealed that such concepts as “asset”, “depreciation” and “credit” clearly have an everyday significance for the students outside of the curriculum. Equally, the simplistic aspect of the introductory accounting curriculum was seen as detached from their everyday life.

If one adopts this view of learning as contextual appreciation, then the teaching of introductory accounting would involve a recognition of the different contexts within which accounting might have meaning for students. In particular, it might acknowledge the wider view of accounting as expressed by Lecturers 5 and 9. It would also involve

the introduction of accounting as a specific way of viewing the world i.e. a context which views accounting through a particular conceptual framework. This would entail an explicit recognition of concepts rather than their avoidance. It might also go further than this and also involve a confrontation of the authorised view(s) of accounting with the alternative views of accounting held by students⁶².

This, of course, would require the lecturer be willing to accept that students may look at the world in individual ways, i.e. have varying orientations towards the world (Van Manen, 1977)⁶³. Van Manen envisages that “co-oriental grasping” should be built into the teacher-learner relationship i.e. where one person partakes in the orientation of another. He states:

“it is not enough simply to make use of an orientation. One must understand the experience of having an orientation and of having a specific one. The teacher must also know how an orientation is being used. Questions the teacher must ask himself should refer to the nature of the student orientation: ‘What kind of reality do young people live in?’ ‘What is the nature of their beliefs?’, ‘What is considered valuable and important within their orientation toward their social world?’. Close examination of an individual’s projects and actions makes possible the phenomenological study of the relationship of the experiencing individual to his physical and social world.”(p.213).

This view of learning accounting as contextual appreciation is also relevant to students’ expressed preconceptions. It was difficult, during the analysis of the interviews, to pin down the nature of students’ preunderstandings and expectations of accounting. Certainly, further research of these preunderstandings and expectations would be of value. Lecturers see their teaching as shaped by their perceptions of students’ preconceptions. Yet these perceptions do not fully overlap with the preconceptions

⁶² And those held by lecturers, too.

⁶³ Van Manen (1977) uses the term “orientation” to refer to the way in which an individual looks at the world. He considers “world view” to be an equivalent term. He also uses the term to refer to the way in which individual actors define their “action-world” (Parsons, 1949) and states that it refers to the “general schemes” in terms of which the individual “defines his situation” (Thomas, 1951). He also relates the term to Schutz’s “provinces of meaning” (Schutz, 1962).

expressed by students. This is particularly important if the teaching of accounting is regarded by lecturers as a process of “winning students back” - winning them back from what?

For lecturers “winning students back” appears to be a legitimate and reasonable endeavour. This implies that lecturers assume that student preconceptions are unreasonable or irrational. But is this necessarily so? It became apparent within the distinctive world of lecturers that Lecturer 5 viewed accounting as a somewhat alien means by which the performance of individuals might be judged. If one agrees with this viewpoint then it might be more appropriate to acknowledge the fears of students, to accept them as reasonable within that context and to address the issue of how accounting information is used within organisations. Thus the desire of Lecturer 5 to empower her students might become a central objective in the teaching of accounting. If students’ fears are dismissed rather than acknowledged, it would not be surprising if they persisted. Thus the teaching of accounting might more appropriately become “acknowledging and accepting students’ fears” rather than a process of “winning students back”. But this will require a knowledge of those fears and preconceptions which students have.

An important issue here, is the need for lecturers to empathise with the experience of students. This thesis has highlighted the importance of empathetic understanding on the part of the phenomenographic researcher who wishes to enter the lifeworld of the student or lecturer. Yet it can also be argued that empathy is also an important requirement for the teacher. It was found, within the interviews, that lecturers tended to focus on what the students did, or did not do. Thus weak students do not attend, don’t do the work, don’t ask questions, do not listen and so on. Lecturer 9 says:

“I’d like to think it’s something as simple as they just don’t listen because... and they don’t read enough. I’m sure they don’t read enough, sufficiently.”
(9:62).

But only she, of all the lecturers, goes on to reflect:

“I don’t know whether that we get so close to it ourselves that it’s so blindingly obvious, to us. That perhaps we’re just not communicating.” (9:63/4).

It may be that the focus should be on what the students experience, rather than on what they do⁶⁴.

To view the learning of accounting as a process of contextual appreciation can be argued to be critical if one considers the role of the introductory accounting curriculum within courses for non-accounting students. Baldwin and Ingram (1991) have noted the concern, in the USA, that not more than 15-20% of the students taking introductory accounting will become accounting majors. Thus they argue for a reconceptualisation of the introductory accounting course as the “last accounting courses in the business major” (p.5). This study provides an insight into the lifeworlds of students and of their perceptions of learning accounting. If the introductory course is seen as a “last” course, and this seems to be a valuable insight, then there would also be value in reconceptualising it as a course which addresses contextual appreciation. Students would then encounter accounting as it might appear in a variety of contexts (societal, organisational, sole trader, personal) rather than as a subject to be passed. After all, it may be their last *educational* contact with accounting but it will by no means be their last contact with accounting.

This view of learning accounting as contextual appreciation is also pertinent to students’ perceptions of relevance. Chapter 6 described the mis-match between lecturers’ and students’ perceptions of relevance. Lecturers tended to indicate a teaching response to their particular perceptions of relevance. For example, lecturers thought that students would find accounting personally relevant and used personal examples such as personal cash flows and so on. Similarly, case studies and scenarios were used to emphasise the

⁶⁴ Carl Rogers (1980) argues that that empathetic understanding is of crucial importance within education. “When the teacher has the ability to understand each student’s reactions from the inside, has a sensitive awareness of how the process of education and learning seems *to the student*, then, again, the likelihood that significant learning will take place is increased.” (p.272).

business context of accounting. However, if students do not relate to these aspects of relevance then the teaching responses may be inappropriate.

But a more fundamental issue arises out of the notion of relevance. If students perceive accounting as primarily relevant to a business or vocational career, rather than to business itself, then it raises issues of the nature of the accounting curriculum. It may be that accounting needs to be presented in a way that emphasises much more explicitly the role of accounting information within and between businesses and its impact on employees. This links with an issue raised in connection with the previous section on preconceptions. If accounting information is used to subjectively judge performance in a political and social context, then maybe this is a view of accounting that could be explicitly, rather than implicitly, incorporated into the introductory accounting curriculum.

If there is to be an emphasis on learning accounting as appreciating contexts, then lecturers need to recognise the taken-for-granted nature of the accounting curriculum as they currently perceive it. In this context, it may be of value for lecturers to consider the processes of reasoning and historical development that have led to particular views of accounting. Dreyfus (1991) has pointed out that students:

“ have been taught the products of the activity of scores of mathematicians in their final form, but they have not gained insight into the processes that have led mathematicians to create these processes” (p.28).

Taylor (1993) takes this point further still and argues for a curriculum that recognises the historicity of understanding. He explains:

“A central principle of the Gadamerian account of understanding is its historicity. Until relatively recently, we have tended to assume that learning arises out of the application of universal, decontextualised processes of reasoning, Because each generation builds on the work of its forbears, the only thing one needs to do is to keep up with the present state of knowledge and

to extend it. [] The result is that many academics know so little about the history of their own discipline that what they take to be immutable truths are just as often deeply buried assumptions, traditions and prejudices (p.62).

Moving on from this assertion, he then comments on a shortcoming of the phenomenographic movement in learning theory which:

“pays very particular attention to varying conceptions of a given phenomenon to be understood [but] seems to miss much of the historical sedimentation in individual understanding. “ (p.62).

He points out that some so-called “incorrect” understandings of a concept often represent a traditional, but now displaced, way of understanding. This line of argument should not lead to the provision of a course in the history of accounting (which would be in danger of being as “irrelevant” as the introductory accounting course). Such courses, he asserts:

“do not answer the need for a practical coming into being of historical understanding as any given topic in a course arises. It is rather that an awareness of the relevant traditions and prejudices needs to suffuse the teaching and learning of any subject matter or concept just as surely as the needs of proof, experimental procedure, constructing arguments from evidence or solving problems do. There will be a historical dimension to a great many of the how and why questions that we and our students ask. To bring the possible answers to consciousness, to acknowledge and to question the authority behind them, to explore the myths that give meaning to the forms of life which imbue science and scholarship is to help make understanding possible.” (p.63).

This observation could equally be applied to students of introductory accounting. Thus lecturers need, at the very least, to explicitly consider:

- the view(s) of accounting to be adopted;

- potential teaching objectives and their relationship with these views of accounting;
- the nature of key concepts which underlie the adopted view(s) of accounting; and
- appropriate course design strategies for achieving the teaching objectives and for providing opportunities for exposing students' ways of viewing accounting.

Discussions are required, particularly within teaching teams, of the aims and objectives of the introductory accounting curriculum. Given the concern of lecturers with how concepts are introduced and the sequencing and staging of syllabus material, a concept map would be of value in assisting with the organization of the curriculum. Starr and Krajcik (1990) have used concept maps as a means of developing curriculum plans and sequences. They found that the concept map design process increased the involvement of teachers in the curriculum planning process. Where there is uncertainty about which concepts underpin the curriculum, as in introductory accounting, concept maps may be of value in highlighting "missing" concepts.

9.4 The contribution and limitations of this research study

The contribution of this study lies in the *overview* that it provides of the differing worlds of individuals and lecturers and students as groups. This overview highlights inconsistencies in perceptions between the different groups and in perceptions within groups and identifies key themes. From the discussion above, the findings of this study raise important issues for the introductory accounting curriculum and for phenomenographic research.

However, there are limitations to this study. It does not provide the finer detail which is necessary for a further development of the introductory accounting curriculum but, rather, identifies key areas for further research. Further phenomenographic studies are required on specific aspects of the experiences of students and lecturers in learning and teaching accounting: on the nature of student preconceptions, perceptions of relevance

and on their understandings of accounting in its broadest sense. The interviews focussed on the students' experiences of learning accounting and students were not provided with an opportunity to talk about their experience of accounting in an everyday context.

Questions asked of students by phenomenographic researchers in the sciences were used as a model for the questions asked in this study. They represent "educational" questions which presume certain authorised concepts as key and assumes the relationship between such concepts. The accounting questions, Log and Lesley, were fairly typical "educational" questions that might be posed of students in an accounting course.

Nonetheless, given the findings of the interviews, it is apparent that they were not the most suitable questions if one wishes to gather data about conceptions of accounting in its *widest* sense. Students encounter accounting terms in everyday life and possess alternative views of accounting. There is a distinction, as discussed above, between the everyday natural attitude of the lifeworld and the symbolic universes of knowledge (Schutz and Luckmann, 1973) as represented by the subject discipline. One should therefore take care, in designing interviews and questions, to ensure that students have the opportunity to display a wide range of conceptions through the use of a variety of "natural questions" and to avoid an undue restriction by asking too many "educational" type of questions.

Further consideration also needs to be given to the types of students who are interviewed in future phenomenographic research. This study has included BAAF students and non-accounting students. This has been of value in the sense that, against an instinctive expectation, some BAAF students are revealed as focussed on the technique and on passing the examination. Even so, further phenomenographic research would be of value with specific groups of non-accounting students. Non-accounting students need to be "re-viewed" as particular types of students. As some lecturers observed, they do not teach non-accounting students but, in fact, teach hospitality management, computing and engineering students. Thus further phenomenographic research for particular types of students would be of value.

9.4 Conclusions: accounting for the “world” and the “worlds of accounting”

This thesis has sought to address how students and lecturers experience the learning and teaching of accounting with a view to contributing to a phenomenographic pedagogy.

This involved an evaluation of the means by which this might be achieved - the phenomenographic research approach. This evaluation has emphasised the need to provide an account of the lifeworlds of students and lecturers. This account should be clearly described such that nature of the findings and their justifiability is readily apparent. In particular the account should show how an attitude of openness about the nature of the lifeworlds has been maintained through bracketing and the development of empathetic understanding.

This thesis has attempted to provide such an account of a phenomenographic research study in the discipline of accounting. Its findings reveal the individual worlds, common worlds and distinctive worlds of students and lecturers. “Learning accounting” and “teaching accounting” are shown, primarily, to constitute the learning of a technique. Yet this emphasis on accounting as the learning of a technique is at variance with other teaching objectives perceived by lecturers to be equally, or more, important. In addition, the findings reveal that students’ preconceptions and perceptions of relevance are central to their experience of learning accounting and they reinforce the experience of accounting as being about the learning of a technique. Lecturers’ perceptions of those preconceptions and relevance reveal teaching responses based on misunderstandings of the students’ experiences.

It is therefore proposed that the teaching of accounting requires a shift in emphasis to conceptual understanding if it is to accord with the expectations of lecturers. Given that lecturers reveal a variety of views of accounting, this shift requires a careful evaluation of both macro and micro views of accounting. Such an evaluation would involve the identification of key concepts and their interrelationships within each macro or micro view.

However, it is also argued that the introductory accounting curriculum requires much more than changes to take account of preconceptions, relevances and differing views of accounting. It requires a conceptual shift away from a focus on an understanding of key concepts to an appreciation of the contextual worlds of accounting. Given the varying views of accounting (authorised, signifying and alternative), the learning of accounting should be regarded as a development of contextual appreciation. Thus students would be encouraged to develop new meaningful relationships with the new contexts to which they are introduced. Learning would be the ability to recognise a context, and in terms of this recognition, to draw on an appropriate conception.

Such an approach would require a better appreciation of the nature of students' preconceptions and their perceptions of relevance. It would also require lecturers to consider, much more explicitly, the nature of their own orientations and to acknowledge that students may look at the world in their own individual ways; such that learning and teaching becomes a matter of co-oriental grasping.

Finally, the introductory accounting course, in taking this approach, might be better regarded as the "last" accounting course for non-accounting students. Such a course would take into account the variety of contexts within which accounting might appear and would acknowledge students, not as "non-accounting" but as particular types of students who will be inevitably be involved in a world within which accounting will be an important feature.

APPENDIX 1

AN ILLUSTRATIVE LIST OF PHENOMENOGRAPHIC RESEARCH

Content-related studies

Students' approaches to learning: specific learning tasks

Marton and Saljo (1976)	Students' approaches to reading an academic article and learning outcomes
Svensson (1977)	Students' approaches to reading an academic article and learning outcomes
Bruce (1994)	Students' conceptions of literature reviews
Prosser and Webb (1994)	Students' approaches to essay-writing

Students' approaches to learning: general learning tasks

Laurillard (1979)	Students' approaches to current learning tasks
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Students' conceptions of learning:

Saljo (1982)	Students' conceptions of learning
van Rossum et al (1985)	Students' conceptions of learning
Marton et al (1993)	Students' conceptions of learning
Franz et al (1996)	Students' (and lecturers') conceptions of learning
Sharma (1997)	Students' conceptions of learning

AN ILLUSTRATIVE LIST OF PHENOMENOGRAPHIC RESEARCH

Studies of learning within content domains

Students' conceptions of disciplinary concepts

Marton and Dahlgren (1976)	Students' conceptions of basic concepts in economics
Johansson et al (1985)	Students' conceptions of movement
Eizenberg (1988)	Students' approaches to learning anatomy
Lybeck et al (1988)	Students' conceptions of the mole
Dall'Alba et al (1989)	Students' conceptions of kinematic concepts
Prosser and Millar (1989)	Students' conceptions of velocity and approaches to learning
Crawford et al (1994)	Students' conceptions of mathematics and approaches to learning mathematics
Prosser (1994)	Students' conceptions of electrical phenomena
Ebenezer and Gaskell (1995)	Students' conceptions of solubility

Student approaches to learning: via domain-based tasks

Ramsden et al (1989)	Students' approaches to solving medical diagnostic problems
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Note:

This list of phenomenographic research projects is illustrative and is not comprehensive. It refers only to projects in higher education and excludes projects relating to lecturers.

APPENDIX 2

A SCHEDULE OF INTERVIEWS

Lecturer	Date of interview	Student	Date of interview
1	12th December 1995		
2	10th January 1996		
3	23rd January 1996		
4	23rd January 1996		
5	24th January 1996		
		1	29th February 1996
		2	1st March 1996
		3	8th March 1996
		4	15th March 1996
		5	8th May 1996
6	9th May 1996		
7	9th May 1996		
8	10th May 1996		
		6	15th May 1996
		7	16th May 1996
9	31st May 1996		
10	31st May 1996		
		8	22nd October 1996
		9	22nd October 1996
		10	29th October 1996

APPENDIX 3

INFORMATION PROVIDED TO PARTICIPANTS PRIOR TO INTERVIEW

Students were informed:

“The project aims to improve accounting education by coming to a better appreciation of the difficulties that students experience. Students will be asked to talk about their experience of accounting education and be questioned about their understanding of accounting.

The interviews will be tape-recorded, but quite informal, and last approximately 45 to 60 minutes. The interview is confidential. The tape-recording will be private to me and the transcriber and nothing seen by anybody else would be traceable to an individual student”.

Lecturers were informed:

“As a part of my Ph.D. research I am carrying out a study into student approaches to learning and students’ understandings of key accounting concepts. Initially, I just need to find out what lecturers and students think the key accounting concepts are.

I hope that the project will produce findings that will, in the end, make learning and teaching more successful. Past research indicates that students misunderstand concepts in a variety of different ways - finding out more about this should help our teaching.

Both students and lecturers are being interviewed in this initial exploratory exercise. Interviews will probably last about 50 minutes and will be quite informal - asking about accounting in general and about experiences of teaching accounting.

The interviews are confidential. The tape-recordings will be private to me and the transcriber, and nothing seen by anybody else will be traceable to this institution, let alone to an individual lecturer or student.”

APPENDIX 4

LECTURERS - INTERVIEW QUESTIONS AND PROMPTS

Outline of interview with lecturer

Obtain information as follows:

Name of lecturer

Date of interview

Number of years teaching experience

Professional qualification

Number of years professional and industrial experience

Courses currently taught

Teaching specialism

Teaching

1. How do you approach the teaching of introductory accounting?
2. What are you trying to achieve when you are teaching?
3. What do you mean by the term "teaching"?
4. How do you structure the course?
5. Are there any particular exercises, cases, questions that you find are particularly successful? (any that discriminate between students?)
6. What do you think students get out of workshops/lectures?

Learning

1. We commonly say that we expect students to learn something - what do we see as meant by learning?
2. Do you find that you learn things during your teaching?
3. How would you know if a student had learned something in this course?
4. How would a student know if they had learned something in this course?

APPENDIX 4 (contd.)

LECTURERS - INTERVIEW QUESTIONS AND PROMPTS

Objectives

1. By the time the students get to the end of their course what do you think that they should have achieved or got out of it?
2. What do you expect the students to be able to demonstrate in their year-end exams or course work?

What are you trying to assess in the year-end exams or course work?
3. What do you think that the students should have learnt by the end of the course?
4. What is the difference between a strong and a weak student?
5. If a student asked you to say what the course is about, what would you say?

Concepts

1. What are the basic concepts that you expect the students to understand/grasp in order to understand a set of accounts?
2. Concepts to refer to:

cash/profit
balance sheet
profit & loss account
accruals
prepayments
matching
depreciation
mark-up
accounting equation
ratio analysis
- If a student asked you to explain what would you say?
3. What is accounting?/ What is accounting about?

APPENDIX 4 (contd.)

LECTURERS - INTERVIEW QUESTIONS AND PROMPTS

Students

1. Looking at the activities that students engage in, are there any that they seem to particularly enjoy/find useful?
2. What is the difference between a strong and a weak student?
3. What do you think that the students find interesting about the course?

Lecturer

1. What do you find interesting about accounting?
2. How did you feel about your experience of learning accounting?

APPENDIX 5

LESLEY - BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

Lesley - a sole trader

Profit and loss account for the year ended 31 December 1995

	£	
Sales		40,000
Sports equipment purchased	18,000	
Less: closing stock	<u>(6,000)</u>	
		<u>12,000</u>
Gross profit		28,000
Amortisation of lease	6,000	
Depreciation of fittings	2,000	
Shop labour	4,000	
Insurance	<u>1,000</u>	
Profit for the year		<u><u>15,000</u></u>

Balance sheet as at 31 December 1995

Fixed assets:	<u>Lease</u>	<u>Fittings</u>	<u>Total</u>
	£	£	£
Cost	30,000	10,000	40,000
Accumulated depreciation	<u>(6,000)</u>	<u>(2,000)</u>	<u>(8,000)</u>
	24,000	8,000	32,000
Current assets:			
Stock		6,000	
Trade debtors		600	
Prepayments (insurance)		500	
Cash at bank		<u>24,900</u>	
		32,000	
Trade creditors		<u>(1,000)</u>	
Net current assets			<u>31,000</u>
Net assets			<u><u>63,000</u></u>
Capital introduced			50,000
Drawings			(2,000)
Profit for the year			<u>15,000</u>
			<u><u>63,000</u></u>

APPENDIX 5 (contd.)

LESLEY - SUPPLEMENTARY QUESTIONS

1. Why do the following items appear in the P&L account?

closing stock
amortisation
depreciation

2. I've paid out £1500 for insurance, why doesn't that appear in the P&L account?

3. I've only received £39,400 in sales takings, why does £40,000 appear in the P&L account?

4. I've paid out £17,000 to suppliers, why does £18,000 appear in the P&L account?

5. I've paid myself £2,000 during the year - why isn't that in the shop labour?

6. What does the balance sheet tell me?

APPENDIX 6

STUDENTS - INTERVIEW QUESTIONS AND PROMPTS

Outline of interview with student

Obtain information as follows:

Name of student

Date of interview

Award route

Age

Previous work experience

Previous study of accounting

Questions:

- a) Tell me about the [name of] course

Prompts

- what it was about
- how you approached your studying
- how you found the teaching
- how you found the materials
- how you found the workshops
- what types of activity/task really helped you on the course
- what you enjoyed/found interesting about it

- b) By the end of the course what do you think you had learnt?

Prompts

- what do you mean by the term "learning"?

- c) What do you think were the most important things to grasp in order to succeed in the course?

Prompts

- what do you think is meant by that particular concept/principle?
- what do you mean by (when other "technical" terms are referred to)

APPENDIX 6 (contd.)

STUDENTS - INTERVIEW QUESTIONS AND PROMPTS

Possible concepts/principles if they are reluctant to identify them
(balance sheet, profit/loss, cash flow, depreciation, accruals, going concern, prudence, debit, credit

- when I say the word....., what does it mean to you?

- d) If you were going to tell/advice the students on the course this year:
what would you say to them?

Teaching

1. What was your experience of the teaching?
2. What did you think about the structure of the course?
3. Are there any particular exercises, cases, questions that you found were particularly helpful/interesting/enjoyable?
4. What do you think students get out of workshops/lectures?
5. How important was a textbook?

Learning

1. We commonly say that we expect students to learn something - what do see as meant by learning?
2. How would a student know if they had learned something in this course?

Objectives

1. By the time you had got to the end of their course what do you think that you had achieved or got out of it?
2. What do you think is required of you in your year-end exams or course work?
3. What do you think that students should have learnt by the end of the course?
4. What is the difference between a strong and a weak student?

APPENDIX 6 (contd.)

STUDENTS - INTERVIEW QUESTIONS AND PROMPTS

5. If a student asked you to say what the course is about, what would you say?

Concepts

1. What are the basic concepts that you think that a student should understand/grasp on order to understand a set of accounts?
2. Concepts to refer to:

cash/profit
balance sheet
profit & loss account
accruals
prepayments
matching
depreciation
mark-up
accounting equation
ratio analysis

If a friend asked you to explain what would you say?

3. What is accounting?/ What is accounting about?

Students

1. Looking at the activities that students engage in, are there any that they seem to particularly enjoy/find useful?
2. What is the difference between a strong and a weak student?
3. What do you think that the students find interesting about the course?

Lecturer

1. What makes a good lecturer on this course?

APPENDIX 7

INITIAL BROAD HEADINGS FOR THE ANALYSIS OF THE LECTURERS' INTERVIEWS

Lecturer 1

course
definitions/explanations
objectives
approach to teaching
- time allocation
- approaches
lecturer's experience of learning
prerequisites
students' abilities
students' misunderstandings
students' activities

students' state

Lecturer 2

accounting concepts
context of accounting
objectives
reasons for objectives
students' problems in the subject
recognition of student feelings
students' state
students' objectives
approach to teaching
lecturer's reflection on teaching
factors affecting teaching
approach
awareness of other teaching

approaches

Lecturer 4

accounting equation
accounts
accounting
accountants
answers
assessment
balance sheet
business
cash flow forecast
course
concepts
course design
course team
decision
depreciation methods
disciplines

disciplinary approach
experience
financial information
figures
jargon
learning
lecturer
lecturer's feelings
objectives
views
numbers
numeracy
principles of accounting
profit and loss account
students
students' actions

students' objectives
stock valuation methods
teaching
teaching materials
teaching approach
regulatory framework
accounting concepts
students' problems
success in teaching

APPENDIX 8

FINAL BROAD HEADINGS FOR THE ANALYSIS OF THE LECTURERS' AND STUDENTS' INTERVIEWS

Lecturers

accounting
assessment
balance sheet
concepts
financial statements
jargon
learning
lecturer
lecturer's experience
of learning
objectives
students
student actions/feelings
students' problems
teaching approach
understanding

Students

accounting
assessment
attitudes/reflections
previous experience of accounting
interest/relevance
learning approach
learning
lecturer
outcomes
preconceptions/post-conceptions
problems
student
teaching approach

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