



# University of HUDDERSFIELD

## University of Huddersfield Repository

Anderson, Pamela and Novakovic, Yvonne

Listening to student views on the transition from work placement to the final year

### Original Citation

Anderson, Pamela and Novakovic, Yvonne (2017) Listening to student views on the transition from work placement to the final year. *Accounting Education*, 26 (4). pp. 377-391. ISSN 0963-9284

This version is available at <http://eprints.hud.ac.uk/id/eprint/31760/>

The University Repository is a digital collection of the research output of the University, available on Open Access. Copyright and Moral Rights for the items on this site are retained by the individual author and/or other copyright owners. Users may access full items free of charge; copies of full text items generally can be reproduced, displayed or performed and given to third parties in any format or medium for personal research or study, educational or not-for-profit purposes without prior permission or charge, provided:

- The authors, title and full bibliographic details is credited in any copy;
- A hyperlink and/or URL is included for the original metadata page; and
- The content is not changed in any way.

For more information, including our policy and submission procedure, please contact the Repository Team at: [E.mailbox@hud.ac.uk](mailto:E.mailbox@hud.ac.uk).

<http://eprints.hud.ac.uk/>

## **Listening to student views on the transition from work placement to the final year**

**PAMELA ANDERSON**

*Department of Accountancy and Finance, University of Huddersfield, Huddersfield, UK*

Pamela Anderson, University of Huddersfield, Queensgate, Huddersfield, HD1 3DH,

Tel: 01484 472352

[p.a.anderson@hud.ac.uk](mailto:p.a.anderson@hud.ac.uk)

**YVONNE NOVAKOVIC\***

*Department of Accountancy and Finance, University of Huddersfield, Huddersfield, UK*

Yvonne Novakovic, University of Huddersfield, Queensgate, Huddersfield, HD1 3DH,

Tel: 01484 472665

[y.novakovic@hud.ac.uk](mailto:y.novakovic@hud.ac.uk)

\* Corresponding author

### **Abstract**

This paper addresses a gap in the literature on student work placements, specifically the challenges of returning to final-year study after a year out. We focus on students in an Accountancy and Finance Department at one UK University who alerted us to the ways in which they struggled during the transition back to full-time study. Their accounts were surprising in the light of, albeit limited, research and our own perceptions that students who go on placement fare better in the final year than those who do not. We draw two inferences from this research, which we discuss in this paper. First, there is a need to refine analyses and evaluations of the benefits of a placement year. Second, there is a need to expand the repertoire of methodologies in empirical placement research to include those that provide opportunities for students to articulate what matters to them.

### **1. Introduction**

What can accountancy and finance students tell us about the return from a year out on work placement to the final year of study? Research into the beneficial influence of an extended

period of work experience tends to support perceptions that those students who go on placement fare better in their final year examinations than those who do not. However, focusing on exam performance, which much of the placement research tends to do, may be diverting attention away from other benefits and from the challenges students may face on their return to study.

Asking students about their experiences, although largely absent from the literature, is important because their accounts not only describe but theorise the mechanisms and processes whereby they capitalise on their learning on placement, including the challenges they must overcome. These insights are essential if accounting educators are to effectively address the challenges of transition to the final year in order to maximise their students' placement experiences and learning and potentially translate benefits into performance and achievement.

Our student participants provided a number of key insights in answer to our research question that are applicable to programmes of study in accountancy and finance anywhere in the world. In particular they highlighted the need to expand and refine analyses of what is meant by the 'benefits' of a placement year, so that they also attend to temporal and experiential factors and the compatibility, or otherwise, of placement learning with academic learning. They also highlighted questions of how placement is to be theorised. Is it additional or integral to the education experience? This can in turn influence how educators prepare students for their return to study in their institutions.

The paper is predicated on three arguments about the current state of work placement research. First, the (over)emphasis on establishing links between placements and successful outcomes in terms of degree results, while vital, constricts the parameters of what is considered valid research. Second, there is insufficient attention being paid to the meaning of work placement as an experience and a process and not simply a means to an end. This is not to underestimate the importance of academic performance and achievement nor is it to condone the new consumerism in higher education. It does, however, acknowledge that the end result is not the only criterion on which students are judging 'value'

(Woodall, Hiller & Resnick, 2012). This point is supported by the very existence of instruments such as the annual National Student Satisfaction survey. Third there is a dearth of research that provides a space for students to articulate their own concerns and influence research agendas. In short we present an unanticipated yet key finding about the challenges of transitioning from a year's full-time work placement to a final year of study, from research that used group discussion with students about their experiences.

## **2. Contribution**

The paper makes a contribution to the currently small literature on student placements in three ways. First it attends specifically to the areas of accountancy and finance arguing that commonality of purpose or experience cannot be assumed across subjects and disciplines. Therefore it provides a reliable point of departure for accountancy and finance educators and obviates the need for them to extrapolate from more general findings. Second, whereas placement research currently tends to focus on the relationship between placement and academic performance and achievement, our paper has highlighted the mechanisms and processes that may underpin that relationship. Third, in doing so it has raised questions about how placement is to be theorised, whether it is primarily additional or integral to the course of academic study. This in turn has implications for course content and whether educative efforts need to focus on re-acclimatizing returning students to the educational environment or on reinforcing newfound skills instead (Dellaportas 2016, email correspondence with the authors).

The rest of the paper is set out in five parts. In the first we provide a rationale for our study. In the second we contextualise it by providing a brief summary of the literature on empirical research on placements, attending particularly to the gaps therein, both substantive and methodological, and the ramifications of leaving those gaps unfilled. In the third section we outline and discuss our methodology and in the fourth section we set out and discuss salient aspects of our key finding, which relates to the return to study after a placement year, in the light of silences in the literature. The final section comprises a

summary of the inferences we draw from this research and some concluding remarks relating to the limitations of our research, ideas for further research and the contribution our research makes, notably to the expansion and enrichment of the parameters of what counts as placement research.

### **3. Rationale**

The Department of Accountancy and Finance at one post-1992 UK University<sup>1</sup> offers students the opportunity to spend the third year of their studies on a work placement (also referred to as internships or work experience). Received wisdom, and our own perceptions based on many years' lecturing experience, is that those students who go on placement fare better in their final year examinations than those who do not. In fact evidence of the benefits to students of a placement year is not well grounded in research, although the available research does support the view of its beneficial effect. A large scale study by Reddy and Moores (2012), for example found that 'lower achievers are shown to improve more than – *not less than* – higher achievers in their final year (p. 163, emphasis in original) and recommended that 'universities should ensure that placement opportunities are promoted to students of all backgrounds' (p. 163).

Given these indications of the beneficial influence of placements, we conducted research designed to ascertain how we might best encourage and facilitate the take up of a placement year among our accountancy and finance students. Most studies on placements use quantitative methods such as statistical analysis and survey questionnaires, and this is certainly true for the very limited field of placement research in accountancy and finance. However, we felt that we would arrive at a richer and more nuanced understanding of what might be most helpful to students (to prepare them for placement and to ensure they got the most from their placement year) by listening to them first. We therefore decided to use focused discussion groups. In order to build a fuller picture and to contextualise any future actions, we asked students about their experience of applying for placements, about their

---

<sup>1</sup> Prior to 1992 these institutions focused on teaching and learning for technical and vocational courses.

year out itself, and about their return to their final year. A methodological approach which not only provided a space but also the impetus for students to articulate what was important to them led to some important and unexpected insights on their experiences. In particular students spoke eloquently about the challenges of returning to final year study. This transition has thus far been overlooked or ignored in research on placements.

#### **4. Context**

SurrIDGE (2009) points out that there 'is almost no research into the relationship of placement... to academic performance in an accounting and finance context' (p.473) but the extent of the deficiency is even greater and the nature of it more complex than SurrIDGE suggests. There is a lack of research on all aspects of placements across all disciplines and the largest study to date (n=6000) in the field of placement research does in fact focus on the subsequent 'academic benefits' of placement (Reddy & Moores, 2012). In this respect the relationship between placement and academic performance might be seen as a less neglected topic in a generally poorly researched field.

A review by Apostolou, Hassell, Rebele, and Watson (2010) of the accounting education literature from 2006-2009 indicates the extent of the neglect. Reviewing six accounting education journals (*Journal of Accounting Education*, *Accounting Education: An International Journal*, *Advances in Accounting Education*, *Global Perspectives on Accounting Education*, *Issues in Accounting Education*, and *The Accounting Educators' Journal*), they identified only five articles that took placements, or internships to use their terms, as their subject (Beard, 2007; Beck & Halim 2008; Mauldin, Zachry, & Morris 2006; Martin & Wilkerson 2006; SurrIDGE 2009). Their latest review (Apostolou, Dorminey, Hassell, & Rebele, 2015), the tenth in a series of reviews and covering the years 2013-2014, contains only one article that focuses explicitly on internship (Dellaportas, Kanapathippillai, Khan, & Leung, 2014), although *The Routledge Companion to Accounting Education* (Wilson 2014) does contain a chapter dedicated to internships and accounting education (Beard & Humphreys, 2014).

That aside, we would argue that empirical research on work placement can be divided into four key areas, albeit crudely - the boundaries between categories are somewhat porous. The first of these does relate to the impact of placements on *academic performance* (Brooks, 2012; Crawford & Wang, 2014 & 2015; Foster, Green, Houston, McAree, & McCann, 2011; Green, 2011; Mansfield, 2011; Reddy & Moores, 2012; SurrIDGE, 2009). The second focal point of empirical research on placements attends to the influence of work placement on *personal development* (Lucas & Tan, 2014; Martin & Wilkerson, 2006; Mauldin, Zachry & Morris, 2006; Paisey & Paisey, 2010). A third area for attention is related to this but focuses more specifically on the *development of skills for employment* (Arnold, Loan-Clarke, Harrington & Hart, 1999; Brooks, 2012; Brooks & Youngson, 2014; Gallagher, 2015; Hall, Higson & Bullivant, 2009; Smith, Lennon & Robinson, 2010). The fourth area treats the placement itself as a forum or *strategy for learning* (Beard, 2007; Beck & Halim 2008; Howison, 2006; Murakami, Murray, Sims & Chedzey, 2009; Pang, 2015; Sykes & Dean, 2013).

Having such a small body of research on which to build and draw hinders development of the field in at least three significant ways. First, it limits the opportunity for comparison within and between disciplines. On a most basic level there is a lack of clarity about when disciplinary specificity matters and when it does not. It is not always the case that the findings in one discipline can simply be extrapolated to another, not least because the purpose of work placement is not uniform across disciplines. Some research suggests that an element of social work placements, for example, consists in the development of particular 'social worker' identities (Brotherton & McGillivray, 2015; Scholar, McLaughlin & McCaughen & Coleman, 2014) which may not be the case for accountancy students. This means that research on accountancy and finance cannot simply supplement its small body of findings with findings from other disciplinary fields.

Second, the absence of a 'critical mass' of research also limits the potential for nuance, differentiation and complexity in future empirical studies. For example, focusing on the relationship between placement and *academic performance* may re-direct attention away

from the relationship between placements and academic *improvement*. Disaggregating placement from other influences on achievement and/or improvement, such as demographic factors (Reddy & Moores, 2012; Surridge, 2009), may also lead to a distorted picture that fails to account adequately for contextual factors.

The paucity of research in this field impacts, thirdly, on methodological approaches. Most studies, and certainly those in the small field of placement research in accountancy and finance, make use of quantitative methods such as statistical analysis and survey questionnaires or, less usually, semi structured interviews (Bullock, Gould, Hejmadi & Lock, 2009; Little & Harvey, 2007). Other approaches such as Richardson and Blakeney's (1998) ethnography, are not unknown but they are rare. Research that includes student contributions, in both spoken (Auburn, 2007) and written (Lam, Wong & Leung, 2006) form is also rare, even in studies where their inclusion may reasonably be expected, such as those which report on student perceptions (Arnold, Loan-Clarke, Harrington & Hart 1999) or students' views (Paisey & Paisey, 2010).

Our own study addresses this third weakness in the literature in that we adopted a methodology (group discussions) that to our knowledge has not been previously employed in placement research and which deliberately sought to include first hand student views on their own experiences. However, as a substantial body of feminist writing (*inter alia* Harding 1987, Reinharz, 1992 and Stanley 1990) argues, the boundary between methodology and knowledge production should not be overdrawn. Attending to the gap in the methodological literature is important not only in terms of research. It also has real world ramifications because methodology shapes the way in which the world comes to be seen. Although the numbers taking part in the group discussions we held are not sufficient to warrant claims for universality, the discussions themselves nevertheless yielded insights which are not only missing from the literature but which were also unanticipated. Without this space in which to express them, it is unlikely student returners would have articulated their concerns. This is significant in contexts such as the UK where students are being repositioned as consumers. In these contexts, student satisfaction surveys have reputational influence, whether or not

they also influence choice of institution in the decision making of subsequent cohorts (Lenton, 2015). It should not be the case that student satisfaction surveys represent the first opportunity for students to articulate what is on their minds.

## **5. Background to the research**

The majority of students at the University in which this research was undertaken gain their placement through the Business school placement unit (BPU), which has won national recognition for its activities and the quality of the service it provides. The BPU advertise a wide range of placements, from those with large Plc's and the 'Big Four' accountancy firms in the UK (Deloitte, PricewaterhouseCoopers, KPMG and Ernst& Young), to Government and National Health Service placements to small local placements. All placements are vetted by the unit to ensure that the nature of the work involved is suitable for the programmes of study being undertaken by the students. In terms of preparing students for placement, the BPU runs a range of workshops throughout the year covering different aspect of the application process. They also offer mock interviews and assessment days. Whilst on placement students are visited by one of the departmental lecturers. As well as discussing the placement and how it is going, their thoughts on returning to University also forms a key part of the discussion. Whilst all students could go on placement each year, only around 20-30% of accountancy students take up this opportunity.

The placement application process is to a great extent the same as that which a student would undertake when applying for a graduate job. Students have to send in their CV's, attend interviews and sometimes complete psychometric tests and attend assessment centres. The competition for placements is stiff and any student gaining one is encouraged by the University to be proud of their achievement. Perhaps due to the effort involved in finding a placement, which is taken to signify the commitment of the student, it is rare for students not to complete the full year. The effort and commitment required to find a placement perhaps also explains why it is usually students with better academic grades who find a placement, although this is not always the case. 46% of non-placement students who

also took part in this research went on to gain a first or upper second class honours degree, whereas 76% of the placement students in the cohort achieved a first or upper second. Of the students who had been out on placement from this cohort 71% were involved in the research. Thus it can be seen that in this case the better students were those who found placements. This lends our research even greater significance because the issues they raised are not ones we would expect from our potential first class students.

We turn now to our study proper, beginning with an account of the methodology adopted before moving on to a presentation of the key findings and a discussion of the challenges of one of these, namely the challenge of returning from placement to the final year.

## **6. Methodology**

Although building on existing studies has its advantages, for reasons just outlined this was not possible in the case of the placement research we wanted to carry out. We did proceed on the basis of existing findings that strongly suggested that a placement was beneficial to students in a number of ways, because it supported our own perceptions and experiences. However, we chose a qualitative approach that would provide a space for students to articulate their own views for a number of reasons, not least because it best met the aim of our research (Clough and Nutbrown, 2012), which was to ascertain how we might facilitate the take up of a placement year among our students. Asking students for their views seemed the most appropriate way of gaining some insight into achieving this aim. We also suspected that the absence of first-hand accounts of student experiences of placement were masking missed opportunities to hear ‘thick descriptions’ (Geertz, 1973) of the benefits and challenges of applying for and doing a placement. A further feature of a discussion group is its potential to prompt consideration of topics an individual group member may not have consciously intended to broach.

We chose a discussion rather than a focus group because it also met our need to facilitate ‘a broad *breadth* of discussion as well as discussion in *depth*’ (Boddy, 2005, p. 251,

emphasis added). Participants consisted of those who had been on placement and those who had not. The necessary ethical approvals were sought and obtained for their participation and the internal procedures of the institution complied with. Boddy (2005) laments that the conceptual distinction between 'focus groups' and other group discussion methods is not made sufficiently clear in the methodological literature. For our purposes we understood a focus group as being more prescribed in content than a group discussion (Chrzanowska, 2002) and we wished to avoid prescription, although research always and already entails a certain degree of interference. We did prepare a list of questions in advance, but these were intended to stimulate the discussion rather than to describe its parameters. It was important to us not to limit student contributions to that which interested us. We also wanted to provide the space and opportunity for students to express their own views and to discuss that which they found important, including topics which may not have occurred to us and which the extant literature had also missed. Indeed students were often most vocal when articulating that which we had omitted, particularly the challenges of returning to the final year.

It is the case that at certain times in all of the sessions, and to a greater extent in the groups containing non-placement students, the group discussion took on the features of a group interview. This is probably due in part to the fact that we did bring in a number of pre-prepared questions which may have created an expectation among the students that they were only there to answer them. In part it is probably also due to the influence of the moderator. Group discussions differ from focus groups in terms of this role. Focus group moderation usually involves the moderator taking a back seat whereas in group discussions they are 'first among equals' (Boddy, 2005, p. 251). In our group discussions the moderator was 'one among equals' but it is the case that we had some questions prepared in advance and we ensured that these were addressed.

The moderator was the first to speak in each session, explaining the purpose of the session. During the discussion the moderator stepped in with another question on the list if silence among the students indicated their contribution on a previous topic had run dry. The

moderator was known to the students in her role as lecturer. This is likely to have led students to wait in anticipation of the next question rather than to take charge of the direction of the discussion themselves. Nevertheless the students did raise issues that had not occurred to the moderator prior to hearing student views, which suggests that the influence exerted did not impinge on the ability of students to address those issues that were important to them.

The discussion groups were held in March, around three quarters of the way through the academic year. Five discussion groups took place in total, three with students who had been on placement and two with students who had not. Students who had not been on placement were included in the research in order to get to get a fuller picture, particularly of obstacles that might hinder the application process, and to act as a reference point for the views of each cohort. Each group met once and each session lasted between twenty five minutes and an hour. Predictably the discussion groups containing placement students lasted significantly longer than those among non-placement students (because they had placement experiences to talk about). We decided against mixing placement and non-placement students for this reason. For the purposes of this paper we are reporting only on the findings from the three groups containing students who had been out on placement.

Each of the three groups of placement students contained between two and five students (two groups of five and one of two, therefore twelve participants in total). Two groups of student returners comprised only female students. This was not deliberate as students attended sessions on the basis of compatibility with their timetables. The groups also contained a mix of home and international students from a number of ethnic backgrounds, although the purpose of the discussions was not to assemble data along demographic or categorical lines. The groups were too small for this type of nuanced analysis and, more importantly, we did not want to constrain and compromise the space for students to offer their own analysis and interpretation of their experiences.

The discussions were recorded for later transcription and thematic analysis, which raised a number of ethical issues around confidentiality. The topic of the conversation in our

groups was not contentious, although a number of students did mention dissatisfactions with certain aspects of preparation for placement, with the sometimes tedious and monotonous nature of placement work itself, with a feeling of isolation whilst on placement and, particularly, with the difficulties of return to study. Nevertheless it is recognised that participants in group discussions may reveal something in the heat of the moment which they later regret or worry about. It was important therefore that the identities of students were protected. No names were attached to any students nor were names spoken during the discussions. Transcription was done by someone who had no connection to students and none of the students were identified during transcription. The students themselves had left university by the time the discussions were transcribed. Although these measures created some difficulties for transcription, such as marking the end of one utterance and the start of another where voices sound similar for example, and where one utterance is interrupted by another, it ensured identities were further protected.

The analysis undertaken was 'thematic analysis' Thematic analysis is a multi-stage qualitative analytic method for 'identifying, analysing and reporting patterns (themes) within data' and also interpreting (Braun and Clarke, 2006, p.79) and synthesising data (Thomas & Harden, n.d) 'The themes and subthemes are essentially recurring motifs in the text that are then applied to the data' (Bryman, 2008, p. 554). In this way themes about the return to the final year such as it being a 'shock to the system' were synthesised into the overarching theme that that there were challenges to the return to final year study that were not being addressed due to lack of awareness on the part of the teaching staff.

## **7. Findings**

We are focusing here on one, finding from our research, the challenge of transition from placement to the final year of study, first because it was an unanticipated finding, second because it is not discussed in the literature and third because of its contribution to expanding and enriching conceptualisations of the benefits of a placement year.

The assumption of unproblematic transitions from placement to final year study is contradicted in the following extract:

A: It was a shock

Several: Yeah

B: I think it was more of a shock to the system coming back than it was starting a job

Several: Yeah definitely

B: Which is bizarre because we've already done it

C: It was straight back into it. It was like, 'Oh remember this from the second year?' and you're like, 'No.'

[Laughter]

[Group Discussion 1]

The use of the word 'shock' powerfully conveys not only the general idea that students find returning to university hard, but also the degree to which these experiences impact on them. The memory of this 'shock' has endured even until close to the end of the academic year, and can be forcefully recalled when the opportunity arises.

Furthermore, the final utterance in this extract, illustrates the benefits of providing a space in which students can express their concerns. Representing the exchange between lecturer and student as a form of direct speech, as student C does here, indicates the way in which each talks *past* rather than *to* the other. The final utterance from student C also implies that assuming a smooth transition to the final year may, recursively, be serving to proscribe the opportunities for students to make their experience known as there is no space in which to articulate an alternative view.

Analysis of the transcribed discussions also revealed the extent to which students are left believing their experience is individualised and isolated.

A: I found it really hard to come back

B: I struggled

C: I've lost all my motivation. I'm having to consciously push myself.

[Group discussion 2]

It has been suggested that this sense of isolation and idiosyncrasy is created, rather than revealed, by a methodology that encourages reflection on one's own experience. This is to confuse shared with common experiences, and personal with unique and idiosyncratic. Although expressed in the singular, *group* discussion facilitates revelations of common experiences which hitherto have not been shared. The difficulties of the transition to the final year found traction with other discussants which in turn transforms accounts of personal challenge into shared experience of systemic shortcomings.

It is clear from the transcriptions that on some level students also understand that their difficulties may not be simply due to individual weaknesses but may be systemic or circumstantial. This is indicated by use of the pronouns 'we' and 'you' rather than 'I'.

A: Because so many people come straight from second year so you come back in the first week and they say 'Oh well we discussed this in the second year' and it's two years ago for us.

B: But some of the other modules went straight in...

C: Straight in you know. Throw you in the deep end stuff from the first and second year and we can't remember what was going on

[Group discussion 1]

You might say it's hard to settle back in

[Group discussion 3]

Hence there are two competing narratives about the root of their difficulties. On the one hand students represent their challenges as individual weakness and on the other as systemic

failings. There is a strong suggestion that it is the former which are afforded greater legitimacy. For example, whilst some students report that they had asked *before* returning whether they needed to revise any specific topics, none reported going to their tutors once term had started and the nature of the challenge was made manifest to them. Instead, students individually deploy some of the very characteristics such as tenacity and strategies such as time management that enabled them to successfully apply for and complete placements in the first place. This individualised approach to coping is evident in the following extract.

So yeah so it's a process of keeping on top of your tutorial work and then going back over your work I think because you've forgotten it and then learning the new stuff as well so yeah it's all really time consuming.

[Group discussion 3]

Here use of the pronoun 'you' again reflects the tension between intuitive understanding of a commonality of experience and the dominant perception of individual weaknesses.

We did not expect to hear how difficult the transition from placement to study had been for some students. In itself this was a call to action in terms of our response and approach to mitigating the difficulties encountered. But the main benefit of using group discussion lay in the fact that what we heard transcended the merely descriptive. By unpacking some of the underlying reasons for their difficulties students were in effect offering 'lay theories' (Sayer 2011) about the source of their difficulties that offered us the possibility of a more targeted and nuanced response.

Not unsurprisingly, one source of the difficulties entails academic issues and this in turn has a number of aspects. The work that is done at university is not always and not entirely in line with that done on placement.

I think sometimes it depends because if you go on a placement and you're doing management accounting your corporate reporting and everything else

is just all to the back of your... you're trying to remember everything again and then that gets a bit difficult as well

[Group discussion 2]

However, it is not just course content that causes problems but the difference in the nature of the work and the requisite approach to dealing with it.

I found it really hard and everyone else who hadn't been on placement was still really academic but I was like 'I don't know'

[Group discussion 2]

The student does not clarify what they mean by 'academic' but the inference is that there is a disconnect between placement and university in respect of ways of working and knowledge acquisition, not least because of what one student describes as the different 'routine' of the two settings:

I was used to just working nine to four, nine half four and then having my evenings to myself and weekends to yourself when you have to go back into it [recording indistinct] really early mornings and erm... studying in the evenings and weekends I find it really, really hard

[Group discussion 3]

This is not to suggest that placement and university demand entirely different learning repertoires. Students acknowledge that they are not unique in finding the final year difficult.

And it's not because of the placement I think. I don't think it's because of the placement because I used to think I had to revise my second year just so I could fit in well to the third year but I realised that when you learn a new topic in the 3<sup>rd</sup> year the teacher sort of goes back to the second year to make sure that you are up to speed anyway so it's just because so much is at a different level and everyone's grades will come down a little bit I don't think it's because of the placement.

[Group discussion 2]

Indeed, many of the skills that students claim were developed via their placement such as time management, serve to support them in dealing with the learning issues they encounter.

These student accounts suggest, therefore, that it is not just a matter of refreshing memories over course content. That is also something with which non-placement students may also struggle. Over and above the knowledge aspects of learning, going on placement also entails a degree of socialisation into the world of work that is not entirely compatible with the production of academic success in the final year. This raises questions about the extent to which placement might hinder as well as foster academic performance. Empirical research points strongly in the direction of placement ultimately facilitating improved performance (Reddy and Moores, 2012). However, focusing on outcomes ignores the 'throw you in at the deep end stuff', to the detriment of the student who then has to continue to draw on reserves of resilience that they may have mobilised ever since the application process first began.

The impact of the social aspects of learning on the return to study appears to have been largely overlooked in the placement literature, but this merely reflects a more general neglect of the social aspects of the transition. This contrasts with narratives of the students in our discussion groups. Students did recount the social challenges of return in clear, reasoned terms which were none the less poignant for that.

I think everyone is anxious and not sure what to expect. Everyone in your year that you started with has left.

[Group discussion 1]

A: It was quite hard... coming back in a massive room of people you don't know...

Several: Yeah

A: And everybody's got their own little friends and you've got... it's like first day again trying to settle back in and then getting back into the working mood.

Researcher: But you must have all known people who were on placement did you?

B: I mean I recognised you two but never really...

C Never really talked to each other...

[Group discussion 1]

Providing a space, and the impetus, for talk about what matters to them resulted in the inclusion of social aspects of transition which in turn can be seen as expanding the parameters of that which might be considered pertinent to the study of the placement year. Setting the parameters of the study in advance would have limited the scope of inquiry.

## **8. Discussion**

Our research did not contradict or undermine the literature on the benefits of placement, and indeed this was not its purpose, given the numbers involved and the fact they represented the same institution. Its purpose was, on the contrary, to ascertain how we might best encourage and facilitate the take up of a placement year among our accountancy and finance students, because what evidence there is supported our perception that placement students fare better in the final year than those who transition straight from second to third year. We did not anticipate that this had been accomplished only with great personal effort on the part of the students themselves.

We drew two inferences from the insights provided by students. First, although the indications are strong that doing a placement year is beneficial overall, there is also a need to finesse analyses of what is meant by 'benefits'. Specifically, accounts of difficult transitions to the final year suggest the need to incorporate temporal and experiential elements in evaluations and to attend to the compatibility, or otherwise, of placement

learning with academic learning. There is also an antecedent issue to be addressed here with regard to the purpose of placement and this in turn raises the question of how placement is to be theorised. For example, our paper has implied greater support for the idea that when students return, more effort might be made to re-acclimatize them to the educational environment. This configures placement as largely additional to the education experience. However, if the purpose of placement is to be theorised as integral to the educational experience there is an argument to be made for concentrating on reinforcing newfound skills instead (Dellaportas 2016, email correspondence with the authors]. The salient point, and our underpinning argument, is that there is a need to theorise placement, however that may be.

Second, there is a need to expand the repertoire of methodologies in empirical placement research to include those that provide specific opportunities for students to articulate what matters to them, as well as responding to researcher questions and concerns if the parameters of knowledge are to be expanded. It is perhaps not surprising that students find it difficult to recall academic work done up to two years' previously, and in fact students who transitioned straight from the second to the third year reported similar difficulties. However, the nature of the challenge is qualitatively different from a direct transition inasmuch as it originates in part from students' absence from the academic setting. This in turn suggests the need for a more nuanced, differentiated and complex conceptualisation of benefit in this context. Our research indicates a number of fruitful approaches to this project.

First, there is a greater need to incorporate temporal aspects into analyses. The benefits of placement may not be immediate. Indeed having a year out working may initially hinder academic *performance* but, over time, may sustain academic *improvement*, perhaps due to the skills honed in the placement year. Second, concomitant with a recognition of temporal factors, placing greater emphasis on the transition to final year study as an experience rather than an event, as is currently the case, would necessitate unpicking a somewhat monolithic concept of the benefit of placement. Third, the contours of compatibility or otherwise, of learning in a placement setting with learning in the final year need to be

better delineated in order to understand their interaction. Fourth, the mediating effects of the social aspects of the return from placement to the final year have been hitherto overlooked but require closer attention. There is no possibility to go further here other than to suggest that a useful starting point may be the notion of communities of practice with its attendant ideas of situated learning (Lave & Wenger, 1991).

We would argue that these aspects of placement research might best be addressed through methodologies that create a space in which students can speak freely about that which concerns them, and of which researchers may be unaware. We are not suggesting that 'student voices' are a conduit to superior ways of knowing. Indeed we are of the mind that student perceptions and accounts are not autonomous creations but proceed from and embody a particular, and shifting consciousness (which adds further weight to the need to include temporal factors). For example, student perceptions of the importance of developing skills for work are influenced by the current emphasis on graduate employability which in turn draw on understandings of (changes in) the graduate labour market (Wilton, 2011). Moreover, student interpretations of their situation may be at odds with the facts of their accounts. Nevertheless, the salient point is that the current narrow methodological repertoire is circumscribing not only the focus of attention but also the limits of what might be known. That said we acknowledge the difficulties of our methodology in terms of its resourcing, not least that it is greedy in terms of the time required to plan, run and participate in the groups, and to transcribe and analyse the data.

## **9. Conclusion**

In our research with students in the final year of study after a year's full-time work place students we found that students challenged our assumptions that this transition was unproblematic. They told instead of the 'shock' of return. Lacking the opportunity to hear or express experiences that contradicted assumptions about the ease of transition, we also found students utilised two competing narratives to make sense of their difficulties. The first foregrounds individual deficiencies and the second systemic and circumstantial factors, such as course structure and a failure to recap and review previous learning. We found students

legitimise the first of these narratives to a greater degree than they do the second. We also found that there may be a disconnect between placement learning and academic learning, although this point is complex and requires further investigation because the skills learned on placement also support students in dealing with the challenges of this disconnect. We found that the students engage not only description of their experiences but also try to theorise from them by differentiating between underlying academic, personal and social reasons for their challenges. They mentioned the problems of re-integration into the social world of academia as well as the limitations of memory and recall as contributory factors in the problems of transition.

We also acknowledge that it would be unwise to draw definitive conclusions based on the relatively small number of students and their location in one institution and we do not claim to do so. On the contrary our claim is that the finding reported in this paper constitutes a point of departure for further research that theorises the purpose of placement, that enriches and expands what is known about the benefits of work placement and, more importantly, about what else is needed to ensure that students can capitalise on its benefits not only when they return to their institutions but throughout their lives.

## **Acknowledgements**

The authors thank the editor and anonymous reviewers of this paper for challenging some of their otherwise untroubled assumptions. Steven Dellaportas generously shared his views on the interface of placement and academic learning. This gave us much pause for thought as we considered the nature of the challenges of transition.

## **References**

- Apostolou, B., Hassell, J. Rebele, J. & Watson, S. (2010) Accounting education literature review (2006-2009). *Journal of Accounting Education*, 28, 145-197.  
[doi:10.1016/j.jaccedu.2011.08.001](https://doi.org/10.1016/j.jaccedu.2011.08.001).
- Apostolou, B., Dorminey, J., Hassell, J. & Rebele, J. (2015) Accounting education literature review (2013-14). *Journal of Accounting Education*, 33, 69-127.  
[doi:10.1016/j.jaccedu.2015.04.001](https://doi.org/10.1016/j.jaccedu.2015.04.001)

- Arnold, J., Loan-Clarke, J., Harrington, A. & Hart, C. (1999). Students' perceptions of competence development in undergraduate Business-related degrees. *Studies in Higher Education*, 24, 43- 59. doi: 10.1080/03075079912331380138.
- Auburn, T. (2007). Identity and placement learning: student accounts of the transition back to university following a placement year, *Studies in Higher Education*, 32, 117-133, doi: 10.1080/03075070601099515.
- Beard, D. (2007). Assessment of internship experiences and accounting core competencies. *Accounting Education: An International Journal*, 16, 207–220.  
**doi:** 10.1080/ 0963928070123430.
- Beard, D. & Humphreys, R. Internships and accounting education. In Wilson, R. *The Routledge companion to accounting education*. New York, NY: Routledge.
- Beck, J. E., & Halim, H. (2008). Undergraduate internships in accounting: What and how do Singapore interns learn from experience? *Accounting Education: An International Journal*, 17, 151–172. doi: 10.1080/09639280701220277
- Boddy, C. (2005). A rose by any other name may smell as sweet but 'group discussion' is not another name for 'focus group' nor should it be. *Qualitative Market Research*, 8, 248-255. doi: [10.1108/13522750510603325](https://doi.org/10.1108/13522750510603325).
- Brooks, R. (2012). Valuing the human asset- the impact of university placements on academic performance and graduate employment amongst management students. *Journal of Physics: Conference Series*, 364, doi: [10.1088/0022-3727/39/20/007](https://doi.org/10.1088/0022-3727/39/20/007).
- Brooks, R. & Youngson, P. (2014). Undergraduate work placements: An analysis of the effects on career progression. *Studies in Higher Education*, 1-6. doi: 10.1080/ 03075079. [2014.988702](https://doi.org/10.1080/03075079.2014.988702).
- Brotherton, G. & McGillivray, G. (2015). Developing a professional identity. In Brotherton, G. & Parker, S. (eds.), *Your foundation in health and social care* (2<sup>nd</sup> edn.), (pp. 117-132). Los Angeles, CA: Sage.
- Bryman, A. (2008). *Social Research Methods* (3rd Edition). Oxford: Oxford University Press.
- Bullock, K. Gould, V., Hejmadi, M. & Lock, G. (2009). Work placement experience: Should I stay or should I go? *Higher Education Research and Development*, 28, 481-494. doi: 10.1080/07924360903146833.
- Chrzanowska, J. (2002). [Interviewing groups and individuals in qualitative market research](https://doi.org/10.1080/1352275021000165111). London: Sage.
- Clough, P. & Nutbrown, C. (2012). *A student's guide to methodology* (3<sup>rd</sup> edn.). London: Sage.
- Crawford, I. & Wang, Z. (2014). The impact of placements on the academic performance of UK and international students in higher education. *Studies in Higher Education*, 1-22. doi: 10.1080/03075079.2014.943658.
- Crawford, I. & Wang, Z. (2015). The effect of work placements on the academic performance of Chinese students in UK higher education. *Teaching in Higher Education*, 20, 569-586. doi: [10.1080/13562517.2015.1045860](https://doi.org/10.1080/13562517.2015.1045860).

- Dellaportas, S. Kanapathippillai, A. Khan, P & Leung, P. (2014). Ethics education in the Australian accounting curriculum: A longitudinal study examining barriers and enablers *Accounting Education: An International Journal*, 23, 362–382. doi: 10.1080/09639284.2014.93069
- Foster, H., Green, P., Houston, P., McAree, D., & McCann, C. (2011). Are sandwiches better? The impact of work placement upon degree performance. *Perspectives on Pedagogy and Practice*, 2, [http://adl.ulster.ac.uk/public/assets/af/docs/Are\\_sandwiches\\_better.pdf](http://adl.ulster.ac.uk/public/assets/af/docs/Are_sandwiches_better.pdf)
- Gallagher (2015). Graduate transition into work: the bridging role of graduate placement programmes in the small- and medium-sized enterprise workplace. *Journal of Education and Work*, 28, 461-480, doi: 10.1080/13639080.2013.820261.
- Geertz, C. (1973). *The interpretation of cultures*. New York, NY: Basic Books.
- Green, J. (2011). the impact of a work placement or internship year on student final year performance: An empirical study. *International Journal of Management Education*, 9, 49-57. doi: 10.3794/ijme.92.316.
- Hall, M, Higson, H., & Bullivant, N. (2009). *The role of the undergraduate work placement in developing employment competences: Results from a five year study of employers*. Birmingham UK: Aston Business School.
- Harding, S. (Ed.), (1987). *Feminism and methodology*. Milton Keynes, UK: Open University Press.
- Howison, S. (2006). How effective is hospitality work placement? A case study approach. [http://www.researchgate.net/publication/255442521\\_How\\_Effective\\_is\\_Hospitality\\_Work\\_Placement\\_A\\_Case\\_Study\\_Approach](http://www.researchgate.net/publication/255442521_How_Effective_is_Hospitality_Work_Placement_A_Case_Study_Approach)
- Lam, C. M. Wong, H., & Leung T. T.F. (2006). An unfinished reflexive journey: Social work students' reflections on their placement experiences. *British Journal of Social Work*, 37, 91-105. doi: 10.1093/bjsw/bcl320.
- Lave, J. & Wenger, E. (1991). *Situated Learning: Legitimate Peripheral Participation (Learning in Doing: Social, Cognitive and Computational Perspectives)*. Cambridge: Cambridge University Press.
- Lenton, P. (2015). Determining student satisfaction: An economic analysis of the National Student Survey. *Economics of Education Review*, 47, 118-127. [doi:10.1016/j.econedurev.2015.05.001](https://doi.org/10.1016/j.econedurev.2015.05.001).
- Little, B. and Harvey, L. (2007). UK work placements: A choice too far? *Tertiary Education and Management*, 13, doi: 10.1080/13583880701502174.
- Lucas, U. & Tan, P. (2014). Developing the reflective practioner: Placement and the ways of knowing of business and accounting undergraduates. *Teaching in Higher Education*, 19, 787-798. doi: [10.1080/13562517.2014.901954](https://doi.org/10.1080/13562517.2014.901954).
- Mansfield, R. (2011). The effects of placement experience upon final-year results for surveying degree programmes. *Studies in Higher Education*, 36, 939-952. doi:10.1080/03075079.2010.486073

- Martin, D. R., & Wilkerson, J. E. Jr., (2006). An examination of the impact of accounting internships on student attitudes and perceptions. *The Accounting Educators' Journal*, 16, 129–138.
- Mauldin, S., Zachry, B., & Morris, J. L. (2006). Does student work experience affect CPA firm recruiting decisions? *The Accounting Educators' Journal*, 16, 41–51.
- Murakami, K., Murray, I., Sims D. & Chedzey, K. (2009). Learning on work placement: The narrative development of social competence. *Journal of Adult Development*, 16, 13-24. doi: 10.1007/s10804-008-9044-9.
- Paisey, C. & Paisey, N. (2010). Developing skills via work placements in accounting: Student and employer views. *Accounting Forum*, 34, 89-108. doi: 10.1016/j.acfor.2009.06.001.
- Pang, P. (2015). Learning to work during work placement: negotiating access to work and participation through 'origination' and establishing a 'legitimate presence'. *Journal of Vocational Education and Training*, doi: 10.1080/13636820.2015.1076501.
- Reinharz, S. (1992). *Feminist methods in social research*. Oxford, UK: Oxford University Press.
- Richardson, S. & Blakeney, C. (1998) The undergraduate placement system: an empirical study. *Accounting Education*, 7, 191-121. doi: 10.1080/096392898331207.
- Reddy, P. & Moores, E. (2012). Placement year academic benefit revisited: effects of demographics, prior achievement and degree programme, *Teaching in Higher Education*, 17, 153-165. doi: 10.1080/13562517.2011.611873.
- Sayer, A. (2011). *Why things matter to people*. Cambridge, UK: Cambridge University Press.
- Scholar, H., McLaughlin, H., McCaughan, S. & Coleman, A. (2014) Learning to be a social worker in a non-traditional placement: Critical reflections on social work, professional identity and social work education in England, *Social Work Education*, 33, 998-1016, doi: 10.1080/02615479.2014.926320
- Smith, M., Lennon, M. & Robinson, P. (2010). Students' clinical experience on outreach placements. *European Journal of Dental Education*, 14, 7-11. doi: 10.1111/j.1600-0579.2009.00582.x.
- Stanley, L. (Ed.), (1990). *Feminist praxis*. London, UK: Routledge.
- SurrIDGE, I. (2009). Accounting and finance degrees: Is the academic performance of placement students better? *Accounting Education*, 18, 471-485. doi:10.1080/09639280802008498.
- Sykes, C. & Dean, B. (2013). A practice-based approach to student reflection in the workplace during a Work-Integrated Learning placement, *Studies in Continuing Education*, 35, doi: 10.1080/0158037X.2012.736379.
- Thomas, J. & Harden, A. (n.d.) Methods for the thematic synthesis of qualitative research in systematic reviews. *NCRM Working Paper Series 10/07*. N.p.: ESRC National Centre for Research Methods. [http://eprints.ncrm.ac.uk/468/1/1007\\_JTAHthematic\\_synthesis.pdf](http://eprints.ncrm.ac.uk/468/1/1007_JTAHthematic_synthesis.pdf)

Wilson, R. (2014). *The Routledge companion to accounting education*. New York, NY: Routledge.

Wilton, N. (2011). Do employability skills really matter in the UK graduate labour market? The case of business and management graduates. *Work, Employment & Society*, 25, 85-100. doi: 10.1177/0950017010389244.

Woodall, T., Hillier, A. & Resnick, S. (2014) Making sense of higher education: students as consumers and the value of the university experience, *Studies in Higher Education*, 39, 48-67. doi: 10.1080/03075079.2011.648373.