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Faculty of Humanities & Social Sciences

Lifelong learning among accountants:
exploring the links with professional identity

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Abstract

This thesis explores links between lifelong learning and professional identity among a group of eighteen accountants working across three countries between 2013 and 2016. The substantive aim of this study was to contribute to existing but limited literature on lifelong learning in accountancy, by exploring ways in which professional identity features in decisions around lifelong learning. Current literature tends to focus primarily on either lifelong learning or professional identity, in which lifelong learning usually relates to CPD. However, the importance of the accountancy profession as a core institution linking state and society (a Durkheimian concept of ‘profession’) makes considerations of its learning and professional aspects important as part of a learning society.

Data for this study were collected through six semi-structured interviews and thirteen separate open-ended self-administered questionnaires. The respondent accountants, drawn from UK, Ghana, and Canada had varying levels of experience, worked in different economic sectors, and were all undertaking varied forms of lifelong learning. The data obtained were analysed thematically in the main, but also drawing heavily on Bourdieu’s Theory of Practice to focus on the individual negotiation of constraining institutional structures.

I find that, for these accountants, lifelong learning is an inseparable component of their professional identities; hence, they strive to be tactical in managing short-term constraints, assume much responsibility, and adapt to change in their learning practices. Through these strategies, they buy and consolidate their positions in this changing and competitive field. I argue that it is this constant process of capital negotiation that confers ‘professional’ status – that is, part of the group of experts serving as a link between state and citizenry.

I hope this research will inform policy makers and inspire future researchers for further exploration.

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List of Key Abbreviations

Abbreviation	Description
ACCA	Association of Chartered Certified Accountants
Big 4	Leading global accounting firms: KPMG, Deloitte, Pricewaterhouse Coopers(PWC), Ernst & Young
CEC	Commission of the European Communities
CIMA	Chartered Institute of Management Accountants
ICAEW	Institute of Chartered Accountants England & Wales
CPD	Continuing Professional Development
CPE	Continuing Professional Education
CPA	Certified Public Accountants
IFAC	International Federation of Accountants
ICAS	Institute of Chartered Accountants Scotland
IES	International (Accounting) Education Standards
NHS	National Health Service, UK

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Chapter 1: Introduction, Statement of Problem, and Background

This research seeks to explore from the perspectives of accountants, how the practice of lifelong learning is linked to their professional identities, as there appears to be some links between the commitments to engage in lifelong learning and the maintenance of professional identities. Hence the research brings together two related strands of the literature that needs being explored together. The research adds to the existing, but limited literature on lifelong learning in the accountancy profession. And for this, there have been calls by Wessels (2007), Rothwell and Herbert (2007), Paisey et al. (2007), and Lindsay (2012) for further research.

This chapter serves as the introduction to the thesis, with the first section focusing on the problem statement on the imperative for accountants to engage in lifelong learning and its associated policy context, setting the scene for the introduction of the central research question. The second section highlights the research design and philosophical assumptions; and the third section involves brief reflective summary of the background of me (the researcher) looking at my interests and objectives. And finally, there is a chapter conclusion that introduces the signposting for the subsequent chapters.

Briefly speaking, lifelong learning relates to commitments of people to learn (either formally or informally) beyond the formal schooling years (London, 2011); while professional identity relates to notions of professionals having a commitment to their profession by demonstrating competence through their work practices (Jarvis, 2007). Further on professional identity, Empson (2004) highlights two key issues in the form of possession of specialist or technical knowledge, and the internalisation of values that demonstrate appropriate behaviour. The imperative for accountants to engage in lifelong learning does not only stem from a personal desire to acquire further knowledge to work as experts, but also significantly to enable them to withstand the social and economic pressures ‘shaking’ the contexts within which they practice.

Part of the central argument in this research therefore is that accountants will continue to engage in lifelong learning and also demonstrate that they are competent or experts in their professional practices. However, as far as identity is concerned, this demonstration of competence is not

sufficient because professionals work in institutions as well as with other people, making the issue of negotiation of professional identity imperative. Thus, identity is one of the social phenomena that remains “inherently complex and dynamic, as it must be constructed through the self and others” (Beech, et al., 2008: 957).

According to Paisey et al. (2007), prior to 2006 little academic data existed within the public and academic domains on the views, preferences, and other barriers such as time when it came to learning activities of accountants, especially those in public practice. There is the need to know more about lifelong learning practices of accountants by looking at their perceptions, decision-makings and how they manage learning-related challenges in their practical contexts. The broader existing literature on professional lifelong learning indicates that, in their quest to learn, professionals must mediate both the resourcing as well as the constraining forces of employers and professional bodies, together with their own personal aspirations and future ambitions. This arena of lifelong learning becomes more contested, as the whole idea of constructing and maintaining professional identities will remain an ongoing struggle as all the three parties (employers, professional bodies, and the individual professional) bid to make a contribution, aimed at serving their own interest. Previous researchers (Mathisen, 2012; Rothwell and Herbert, 2007) have mentioned the importance of this three-way view of lifelong learning in the accountancy profession. Mathisen’s (2012) study of a group of Norwegian auditors mentions briefly that there is a shared responsibility between the workplace, professional organisation, and the employee when it comes to learning and knowledge acquisition.

The accountancy profession continues to change dramatically (Anderson-Gough et al., 2002; Fenwick, 2012) and in some extreme cases can render the knowledge held by the professionals to be redundant. For the present-day accountants who aspire to progress into the higher ranks of the profession, the challenge then is not just how to update their technical knowledge, but how to maintain their commitments as knowledgeable professionals within whom all relevant stakeholders (such as employers, clients, and the general society) can continue to have confidence and trust in their respective areas of practice.

1.1 Statement of Problem and Policy Context

Even though what is being studied is more of lifelong learning at the individual accountants' level, it is worth reemphasising the important role of professionals as a collective group at the very top or national level. From a broader theoretical perspective, I am more informed by the central roles played by professions in society. Durkheim noted well that professions are seen as the groups that are well equipped to manage particular sets of interests, serve as mediating links between the state and the individuals, and in most cases, have become the basis of political representation and social structures (Durkheim, 1958: 96,144,218). Similarly, Scott has also recently been highlighting the preeminent roles that professions play in society, which in effect he labels them as "lords of the dance", because they supply the choreography when all of us are dancing (Scott, 2008: 219). Narrowing down from this top level, all professionals therefore have an individual responsibility to learn and remain knowledgeable to remain committed and part of the groups that they represent.

The problem for accountants pursuing lifelong learning is that; how do they practice this phenomenon when there are competing and constraining dimensions amid constantly changing professional structures. In a dynamic profession, accountants face a challenge to their professional identities partly due to the huge demands placed on them to remain as knowledgeable experts in their domains of practice. Therefore, the starting tentative conception is that, engaging in lifelong learning remains one of the tools available to the accountants to combat this challenge to remain as experts with higher levels of technical knowledge.

However, as noted in the introductory paragraphs above, these challenges are manifested through three major dimensions of demands from employers for knowledgeable professionals, professional regulatory bodies bid to maintain a good image of the profession, and the personal ambitions that the professionals themselves hold about where they want to position themselves. But these dimensions, especially the structures of workplace and professional institutions do not necessarily constrain active agency but also resource the professionals through support and facilitation of learning. This two-sided face of the structures therefore makes it challenging for the professional accountants to be able negotiate this interplay to continuously demonstrate that they are competent to perform their professional duties.

The accounting profession, as noted by Anderson-Gough et al., (2002) has been a field with different institutions and different groups of accountants undergoing various forms of fundamental structural changes. Major reasons cited for these changes include internal restructurings and more significantly to be responsive to pressures from external sources such as business clients and regulatory agencies (Cooper and Robson, 2006). That is accountancy, like all other professions and institutions does not exist in isolation (Scott, 2008), and as such it responds to new demands that will satisfy the needs and interests of the external community which it serves.

Recent changes have included the move towards harmonisation of financial reporting systems to ensure convergence and consistency (Berg, 2007). Other pressures have resulted from responses to corporate financial scandals, global financial crisis, changing expectations from society including audit cultures and proper accountability, all of which have prompted active monitoring and interest from governments and international regulatory agencies (Ernst & Young, 2011). There are also moves to reform corporate reporting (to be known as Integrated Reporting) to ensure that financial and business reports go beyond 'traditional' profits and losses to incorporate broader societal issues such as environmental/sustainable impacts, social and community relationships and development, and the development of human capital (ACCA, 2013). However, the ACCA's (2012) position, is that even though the pressures created by the above-mentioned changes in the business and global environment present challenges to the individual accountant in learning to maintain his/her professional identity, they also present opportunities in the form of strategic and entrepreneurial roles. Thus, whichever way these challenges and opportunities are looked at, there will be a continued imperative to the professional accountant to have a strong commitment to learning either to take advantage of the emerging opportunities or just as a disciplined response to the new demands.

In addition, the impact of these changes has been that they tend to affect the daily work routines of accountants, as new forms of knowledge are demanded especially by employers seeking to reduce costs and add more value to productivity, such that, to the accountant, lifelong learning remains an ongoing process (Avergun and Delgaizo, 2011). Lifelong learning therefore becomes a practice (Jarvis, 2007) through which accountants can create and maintain their professional identities by contributing to their workplace practices, satisfying the requirements

to renew licences from professional associations, and more importantly contribute towards the satisfaction of their own individual “*strategic orientations*” (Bourdieu and Wacquant, 1992: 99) in their career management.

Hence, in short, the question therefore is that: in the midst of all these imperatives and challenges, how do accountants remain actively committed to lifelong learning such that they do not compromise the knowledge that they profess to hold as experts? Fenwick (2012) provides a pointer to answering this question. In her study of a group of older (50+) Management Accountants in Canada, she observes that the older accountants become more strategic in their learning as they are able to negotiate the various pressures associated with the new forms of capitalism. And by strategic, she means that the accountants can deliberately comply with learning regulations; but in other instances, they can also refuse as well as resist others.

Purpose of the Study

The purpose of this study, is to explore from the perspectives of the sampled accountants, how within the accountancy profession, lifelong learning is linked to professional identity. At the core of the research is a tentative argument that there are some forms of positive links between the commitment to engage in lifelong learning and professional identity which needs to be explored further to uncover the underlying social issues that tend to connect these two phenomena. A key aspect of the context is therefore to look at the accountancy profession as a domain undergoing structural changes which makes it imperative for the agents within to continuously learn to ensure that they remain professionally competent and are well positioned in their respective areas of practice to ensure that they can enjoy the benefits that come with being a professional. This comes at a time when the profession has been gradually edging towards a convergence with a common goal when it comes to education and lifelong learning for its professionals across the globe (Berg, 2007).

Major consideration will be given to how the accountants perceive that being a professional enhances one’s ability to access other resources be it in the form of economic, cultural, or even

symbolic manifestations, which can all be justified when there is active engagement in lifelong learning that enhances professional competence. Furthermore, because accountants work in different organisations which are endowed with different levels of resources, another significant area explored is the extent to which the different accountants take active responsibility for their own professional developments and manage the competing demands of the employers that both resource them as well as constrain their learning practices. Lastly, as professional identity is hardly a stable phenomenon, the study is able to explore how accountants make meaning of change as they are compelled to learn and reconstruct their identities as they cope with periods of dramatic change.

Rationale/Significance for the Study

This study will add to the existing, but limited literature on lifelong learning practices within the accountancy profession. However, significantly, this research will place professional identity as a central focus, as accountants find their learning entwined with multiple competing demands from their own future career intentions, current workplace demands, and fulfilment of professional regulatory requirements. This research will be of significance to accountancy practitioners and regulatory bodies by contributing to existing knowledge that; commitments to lifelong learning practices can enhance their ability to maintain or renegotiate any identities lost (Eteläpelto et al., 2014) due to increased scrutiny and controls under the new managerialism and contestations (Ozga, 2000). The major debates within sociology of professions has been that, the traditional notion of the professional who had a badge of autonomy (Findlow, 2012) and practiced with much discretion has been eroded and subjected to much modern managerialist controls, pressures from a globalised world, and under constant scrutiny from an ever-expecting society in the form of audit and performance. These controls and pressures are equally present in the accounting profession as well, as both clients and employers demand more as well as seek more cost-effective and profitable opportunities. There is therefore the need to be mindful that within the sociology of professions, there are others who think that such professionals who possess specialist knowledge and autonomy do not necessarily exist today due to the loss of

control resulting from the pressures of globalisation and other commercial forces such as increased new managerialism (Dent and Whitehead, 2001).

The limited existing literature on lifelong learning in the accountancy profession (Berg, 2007; Rothwell and Herbert, 2007; Paisey et al., 2007; Lindsay, 2012; Delange et al., 2013) tend to focus relatively more on Continuing Professional Development. But this research goes relatively broader to integrate significant themes of lifelong learning and professional identity from a sociological perspective that gives much consideration to different changing practical environments within which the accountants work. On the other hand, other notable previous research (Grey, 1998; Anderson-Gough et al., 2002; Gendron and Suddaby, 2003; Suddaby et al., 2009) on professional identity and professionalism in accountancy have also not given much consideration to lifelong learning as they believe that professionalism is more than the possession of technical knowledge. This could possibly be due to the fact that, the markets within which most accountancy firms operate are very competitive such that any extra value added beyond technical knowledge is used to command extra attention.

Another area of significance from this study will be that being an insider-researcher, with experiential knowledge (Maxwell, 2008), I will be able to understand the current issues of much concern to accountants' perception of lifelong learning. There is an interesting and challenging observation that the rich literature on professions by sociologists has largely ignored the accountancy profession (Hanlon 1994 in Anderson Gough et al. 2002:41; Spence and Carter, 2013). This then makes it more imperative for an accountant like me with an "insider understanding" (Findlow, 2012:124) to pursue research studies within the accountancy profession to understand our own lifelong learning practices and how we manage the demands of the supportive but constraining social contexts within which we work.

Central Question

The central question of the research revolves around asking: in what ways are accountants' practices of lifelong learning linked to their professional identities? To answer the central question, further sub questions will be asked that explore from the perspectives of the accountants, how they perceive the importance of lifelong learning, the extent to which they assume responsibility for their decisions and actions and how they make sense of change that influence their learning.

In the preceding introductory section, the discussions identified the turbulent environments (Evetts, 2012) that are characterised by constant transitions (ACCA, 2012) within which the accountants work, and have caused shifts in the identities of the accountants as far as their knowledge is concerned. That is for the accountant working in a changing responsabilized climate (Zukas, 2012), how do they make their learning happen as they attempt to respond to changes in their environments (Boud and Hager, 2010).

1.2 Research Design and Philosophical Assumptions

In this section, I will provide an overview of the research design, incorporating the various components of the study, the philosophical assumptions that have underpinned the study, as well as the data gathering methods. But a relatively more historical account of the entire research process is provided in chapter four on the research methodology.

Design

The central research question on the links between lifelong learning and professional identity has been the main driving force (Maxwell, 2008; Punch, 2009; Robson, 2011) during the analysis of the data and the discussion of the findings. Even though, there were revisions in the period between the between the conception of the topic and the writing up stages, the final work looks like what is depicted in the diagram below, which has been an adaptation of a model

proposed by Maxwell (2008). The model comprises the following major components: goals, conceptual framework, research questions, methods, and validity. The diagram below gives a snapshot of how the various components are linked together at the conceptual level.

Figure 1.1 Research Design

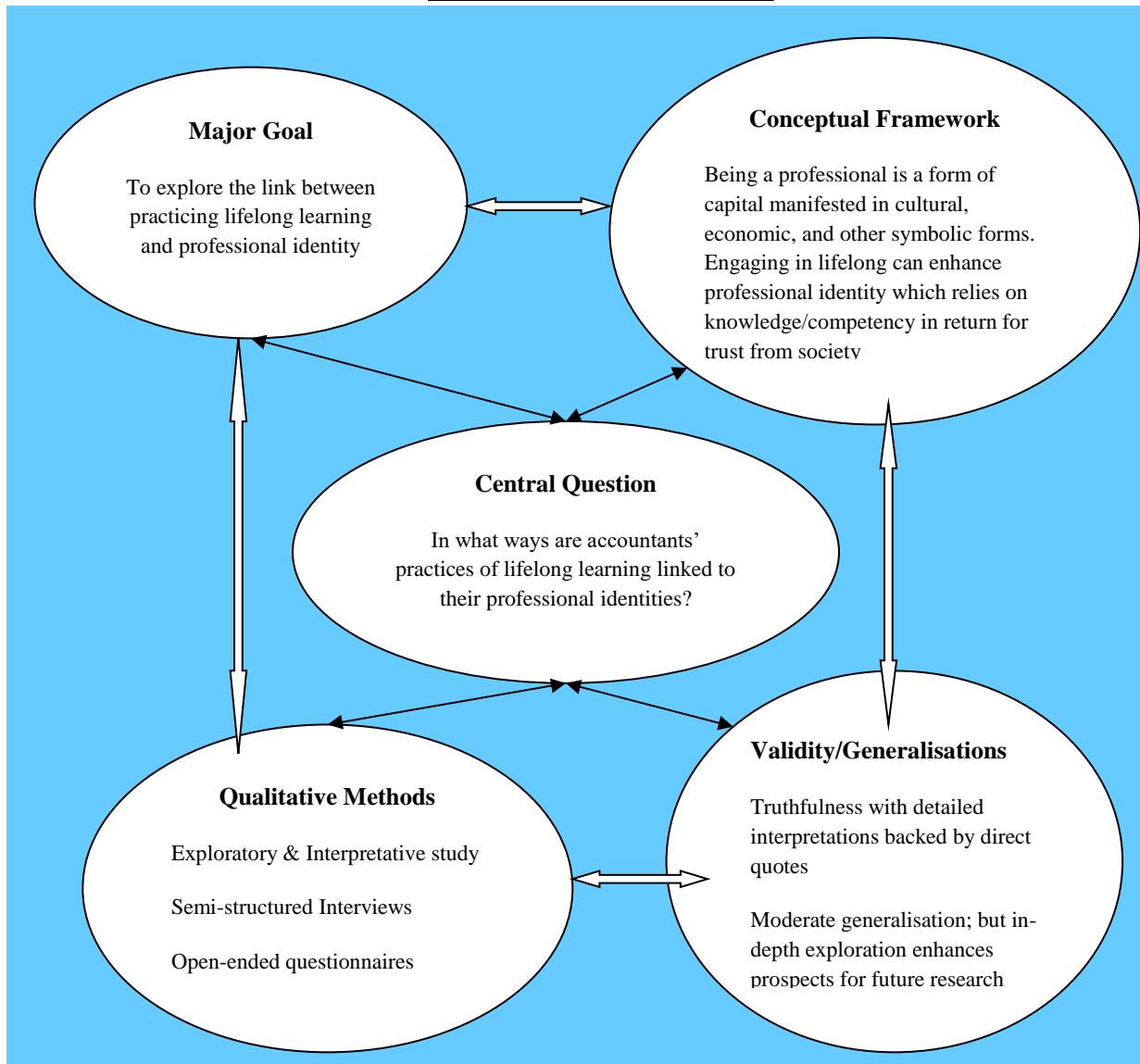


Figure 1.1 Research Design (adapted from Maxwell, 2008:217)

The diagram shows that the primary goal has been to explore the links between practicing lifelong learning and professional identity within the accountancy profession. This is mainly

because I have subscribed to the perception that being certified as a professional comes with various forms of capital (in the form of economic, cultural, and symbolic resources) that must be improved and maintained at all times. And one major way of enhancing our professional competencies is by being committed to lifelong learning, through which the professional accountant can maintain the trust and confidence of society as an expert with up-to-date relevant technical knowledge. With this goal and conceptual framework, I was able to establish my central question which then became the driving force (Punch, 2009). The lower part of the model focuses on the main philosophical assumptions that have underpinned the study and what prompted me to adopt the qualitative methods, as well as the extent to which I have been able to validate my findings and generalise from my conclusions.

Philosophical Assumptions

The philosophical assumptions that I have adopted have influenced the nature of the research as well as my choice of methods of data collection and analysis. Broadly speaking, I adopted an interpretivist paradigm, because I wanted to be able to make meaning of what the research participants tell me in connection with how they perceive and experience the lifelong learning phenomenon and its links with the maintenance of their professional identities. A paradigm, as used here is described by Neuman as “a general organising framework for theory and research that indicates basic assumptions, key issues, models of quality research, and methods for seeking answers” (Neuman, 2011: 94). And in the next few subsections, I provide and unpack my reasons for adopting the interpretivist paradigm by beginning with the ontological position of constructionism.

Grix (2010) sees ontology as the starting point of a research concerned mainly with the claims and assumptions about what the nature of social reality is. Similarly, Neuman (2011) describes Ontology as that area of philosophy dealing with the nature of being, or what is in existence. Thus, it is about how we see the world; do we see the world as being objectively and independently in existence (concrete existence for the objectivist’s view), or do we think of it as being socially constructed by individual social agents (constructionists)? So, for Bryman, objectivists “assert that social phenomena and their meanings have an existence that is

independent of social actors; while constructionists assert that social phenomena and their meanings are continually being accomplished by social actors (thus under constant revision)” (Bryman 2012: 33). This study therefore begins with a constructionist ontological perspective to be able to explore from an interpretative point of view the meanings of lifelong learning to the participating accountants. Further explanations are provided in chapter four on the choice of this interpretivist paradigm.

Methods

An interpretative qualitative design has been adopted for this study to the extent that I have aimed at exploring what it means for the research participants to continue to engage in lifelong learning. I have attempted to capture their perspectives and interpret them with the intention of understanding and appreciating how they perceive, experience and negotiate their lifelong learning practices.

For my sampling purposes, I was more interested in selecting the participants from different industrial or economic sectors and also based on how resourceful their employers might be in terms of support for learning. Hence, at the initial design stage the industry or sectors within which the participating accountants work was used as the criteria for sampling, because different working environments tend to have different learning cultures (Hodkinson et al, 2007), varying amounts of resources, and different attitudes to professionalism.

These industrial sectors were mainly: professional accounting firms, public sector organisations, firms in the commercial/financial sectors. The participants were based in The United Kingdom, Canada, and Ghana. The data have been collected through six semi-structured interviews and thirteen self-administered open-ended questionnaires depending on the location of and convenience for the participants. A thematic form of analysis has been undertaken which has subsequently contributed towards the answering of the sub questions which in turn informed me in answering the central question.

1.3 Researcher Background: Positioning Myself in the Research

In this section, I will be providing a critical reflection of my academic background and professional experiences that enables me to objectify my position (Deer, 2008) as a reflexive researcher in this project. Even though I am just an individual accountant within the very larger population of all accountancy professionals, my experiences and challenge to learn continuously also exhibit features that make me capable of undertaking this research into lifelong learning practices among my fellow accountants.

My interest in a learning related topic has been informed mainly by my professional experiences, my quest for higher academic studies, and coming from a family with active academic interests. And for the purposes of this research, I have labelled myself as more of an insider-researcher (Hellawell, 2006) as I bring some significant experiential knowledge (Maxwell, 2008) into the research, in the sense that as a professional accountant, most of the issues raised by the research participants have been readily understood by me at face value. I could also have been a potential participant myself considering my own background and experiences. However, I also acknowledge that making a claim from a research in an institution from which I am an insider can also be problematic (Findlow, 2012). Through this research I have observed that certain preconceptions which I had on learning have been challenged. For instance, previously I always had thoughts that learning was only significant when undertaken in formal settings with proven evidence; and I never gave much consideration to the significance of informal learning in professional contexts (Cheetham and Chivers, 2001; Chivers, 2010).

My Entry into The Competitive Field

I entered the accountancy profession with mixed amounts of previously accumulated business education knowledge which gave varied forms of comfort during the learning and training years. I qualified as a Chartered Accountant in 2008 with the Association of Chartered Certified Accountants (ACCA) UK; and have since then been working as a Management Accountant with a manufacturing firm in Manchester, UK. I studied for a Bachelor's degree in Business Administration with a major in Accounting, a Master of Business Administration in Finance,

both from the University of Ghana; and a Master of Science degree in Business Information Technology Systems from the University of Strathclyde in Glasgow. My academic background in accountancy and finance helped me considerably in understanding a lot of technical issues during my periods of professional studies. However, at the same time, I also found certain courses to be more challenging due to the insufficient practical experience as I had continued my postgraduate studies immediately after the undergraduate studies without any years in the practical business world.

Learning to Identify Myself with the Profession

I have found the accountancy profession to be a very competitive arena with strict expectations to demonstrate higher levels of technical knowledge. Upon passing my professional examinations with the ACCA in 2005, I began to receive notifications to undertake and declare my Continuing Professional Development (CPD) learning activities. The core message of these notifications was that, as a professional accountant there is the need to continuously learn to keep myself up-to-date with key developments in the profession to be able to practice my work competently. But it also sounds interesting to note that while most of these notifications were in the form of invitations to attend seminars and training courses; during the month of December, they became more of coercive tactics, that failure to comply will lead to reprimand and even suspension of membership and licences. I somehow realised that the passing of the professional examinations marked just the beginning of a journey of lifelong learning (Cheetham and Chivers, 2001; Chivers, 2010). I had no other option than to comply with annual declarations of my learning to demonstrate my compliance with the logics of the profession (Bourdieu and Wacquant, 1992; Scott, 2008) to remain certified and keep hold of my professional licence which to me is an invaluable form of capital that I cannot afford to lose as it can be of significant currency (Grenfell, 2008) in future career decisions. Therefore, to identify myself with the profession, I have had to demonstrate my commitments through the undertaking of lifelong learning activities. But irrespective of the accompanied challenges, I have come to accept and comply with the ideals and logics of the profession that have been built on the premise that, the

profession is built on a solid foundation of technical knowledge which requires a demonstration of competence at all levels and times.

Managing Organisational Constraints

Regarding workplace learning and development, I have faced the challenge of ensuring that potential learning and training activities for which I seek the support of my employer is clearly aligned with the ultimate interests of the organisation. That is, even though there has been active financial support for professional association subscription fees, and support for learning and training; such activities have to be geared directly to the role for which I am currently employed. These in turn present further challenges, as once people see you as a fully-qualified professional accountant, they usually expect much from you in terms of your ability to readily solve their technical problems or provide them with relevant information. Hence, the fundamental feature or core principle of the accountancy profession, that all professional accountants must demonstrate professional competence (ACCA, 2012) is felt and pushes me to learn continuously.

A Small Player in a Big and Competitive Field

At certain points, I have also felt the challenging side of the inequalities that exists in the profession. Firstly, being employed by a medium-sized firm has meant that in terms of resources to support my learning activities, I have not enjoyed the benefits that other accountants may be enjoying in terms of resources and access to more experienced senior professionals. Secondly, as an immigrant in Britain, my entry into the field of accountancy was not necessarily in a structured or linear form, as I lacked the ability to convert my institutionalised or certified cultural capital in the form of academic and professional qualifications into higher economic capital (Bourdieu, 1986) for various reasons. I had to self-finance all my professional examinations because I was not working in a formal accountancy role due to limited opportunities I had as an immigrant. This also meant that upon passing all the examinations, I had higher levels of academic and a professional qualification; but then no significant practical

experience which made it even more difficult for me to gain a professional accountancy-related work.

My decision to undertake further academic studies started around 2005 which coincided with the years when the accountancy profession was undergoing significant structural changes resulting mainly from financial accounting scandals, the strive towards convergence in financial reporting, and global financial recession. This meant that (as mentioned earlier), general literature from the professional bodies encouraged accountants to continue to update their knowledge and continue to learn due to these rapid changes. I therefore realised that the best way for me to reposition and consolidate my position in the field of accountancy was to engage in some form of new learning. Upon a careful reflection, I decided to apply for a part-time doctorate programme in order gain broader academic perspective and also ground myself in research methods, and also be able to make informed and practical contribution to professional development in accountancy.

I opted for education because firstly I was no longer interested in a direct business degree like finance or accounting, and secondly, I saw education as an avenue to help me understand issues concerning the gaps between academic theory and practice. Because I had been personally challenged during my period of transition from university into the workplace, and considering the demands for accounts to learn due to the changes in the profession, I began to read more about research on professional learning. Perhaps out of serendipity during the initial course readings, one key reading was a previous research by Hodkinson and Hodkinson (2004) on the dispositions of teachers to workplace learning in which they highlighted that even with same opportunities for learning, different workers are more likely to respond differently in the way they choose to accept or participate in the workplace learning opportunities provided. I then began to think about and search the literature on lifelong learning in accountancy, but discovered that this was limited, in spite of the numerous calls for accountants to learn in these rapidly changing times. And thereon I decided to research into lifelong learning practices among accountants considering the pressures they face in trying to maintain their professional identities.

Chapter Outlines

Following this introductory chapter, there are six other chapters, starting with chapter two, which is on a review of existing literature, beginning with the historical development of the lifelong learning concept and how it has been practiced in professional contexts. This is followed by a review of the accountancy profession as a domain of knowledge that demands commitments to lifelong learning. This leads into the third chapter which focuses mainly on the development of a theoretical framework to discuss the major concepts identified in the literature. After identification of the major themes from the literature and theories, the scene is set for the development of a theoretical lens through which the research data can be analysed. This incorporates mainly Pierre Bourdieu's theory of practice and institutional theory. Then that chapter ends with a statement of the central research question, followed by four sub questions that will all contribute to the answering of the central question.

Chapter four is dedicated to a written historical account of the research methodology and an introduction of the participants and description of their practicing contexts. In the next two chapters on data analysis and discussion of findings, chapter five focuses on perceptions, motivations, decisions on lifelong learning and accompanying challenges and constraints. Chapter six incorporates the implications of responsibilities in lifelong learning and its impact on work; and how accountants make sense of change that impact on lifelong learning.

Chapter seven, as a concluding chapter, is where I draw from the answers to the sub questions to answer the main research question, followed by recommendations for policy and practice, as well as reflections on the contributions and limitations of the study.

Chapter 2: Review of Existing Literature

Across the literature on professional learning, a common thread is that, lifelong learning practices ensures that professionals remain competent to practice as experts with knowledge in contexts that keep presenting opportunities as well as challenges. So, committing to lifelong learning is itself a means to ensure that, the identity of a professional as a competent expert, is enhanced and maintained. This is because the notion of professional identity is not a phenomenon that is static, but constantly under revision and construction; and also, subjected to persistent contestations due to various changing underlying factors. Therefore, the substantive aim of this research is to explore how the practice of lifelong learning by accountancy professionals is linked to their professional identities. This chapter provides a review of existing literature that is relevant to the research study, starting with lifelong learning as the umbrella concept, and followed by a look at the accountancy profession as a domain of knowledge. It is worth noting that the publications reviewed in this chapter have been selected because they contributed significantly in shaping both pre-and post-fieldwork interviews.

The gaps and problems with the existing literature on professional identities in the accountancy profession relevant to this research, appears to be that, lifelong learning has not featured much or has not been given much elevation. Instead, notions of professionalism focusing on conducts, appearances, commercialism tend to get much attention than lifelong learning, which even though has itself been mentioned elsewhere to be an integral feature of the identity of a professional (Zukas, 2012). On other hand, the limited literature on lifelong learning in accountancy have also not pushed deeper enough, the notion of professional identity, but rather focused more on compliance with Continuing Professional Development (CPD) regulations. In this sense, it is hoped that through this research the various links between the engagement in lifelong learning and professional identity in the accountancy profession will be explored deeper to uncover the underlying factors that shape decisions of accountants to continue to engage in lifelong learning. This will contribute to advancing the knowledge that lifelong learning is an integral component of the identity of any accountant who wants to remain committed to the ideals of the profession which are premised professional competence.

The chapter comprises of three main sections, incorporating firstly, lifelong learning and its historical development, how it has been conceptualised in professional contexts, and the issue of individual responsibilities in lifelong learning. The second section focuses on the accountancy profession, with an emphasis on its broad structure and the importance of knowledge. The third section will then look on how lifelong learning is being conceptualised and undertaken within accountancy profession with much emphasis on Continuing Professional Development (CPD) as a common feature of professional lifelong learning. Upon completion, this review will help identify the relevant theoretical concepts that will contribute in developing a relevant theoretical framework.

2.1 Lifelong Learning

The focus of this section is to introduce the concept of lifelong learning, understand its historical development within policy contexts, as well as the ambiguities that is associated with it. This will set the ground work for a more focused understanding of the applicability of the concept within professional contexts where the emphasis seeks to integrate issues of individual practices and social contexts.

Jarvis (2007, 2009) describes lifelong learning as an existential phenomenon and an intrinsic part of human living as it occurs anytime we are conscious, hence forming part of maintaining our self-identities or ontology as to who we are or our being. London also summarizes from an educational perspective that, the basic premise of lifelong learning is that “it is not feasible to equip learners at school, college, or university with all the knowledge and skills they need to prosper throughout their lifetimes” (London, 2011: 4). Learning activities will not necessarily be occurring only within the commencement and completion of formal schooling (Aspin et al., 2012), but rather continuing throughout a lifetime, either formally or informally. From these imperatives, Jarvis provides a more elaborative definition for the phenomenon of lifelong learning that focuses more on individuals as:

“The combination of processes throughout a lifetime whereby the whole person – body (genetic, physical and biological) and mind (knowledge, skills, attitudes, values, emotions,

beliefs and senses) - experiences social situations, the perceived content of which is then transformed cognitively, emotively or practically (or through any combination) and integrated into the individual person's biography resulting in a continually changing (or more experienced) person" (Jarvis, 2006 in Jarvis, 2009:10).

In unpacking this relatively lengthy definition, Jarvis ties to emphasise more on the fact that lifelong learning is more of an intrinsic part of human living rather than it having an aim or purpose or it being incidental. This definition has significant implication for accountants engaging in lifelong learning, as it is expected that professionals in knowledge-based contexts will embody a commitment to active learning to gain and maintain significant experiences that will ensure that they are able to provide practical services as knowledgeable experts (Fenwick, 2009).

In a nutshell, lifelong learning may also be said to be an intrinsic part of an accountant's identity. This is because in addition to demonstrating a good understanding of practical professional knowledge, through the continued learning, accountants also come to show how they want to identify themselves with the profession by internalising the values of the profession (Empson, 2004) which is premised on a demonstration of competent professional knowledge. But before delving deeper into professional lifelong learning, I will briefly engage in a discussion of the historical development of the lifelong learning concept.

History of Lifelong Learning

The history of lifelong learning has been traced back to the 1970s (Field, 2006; Jarvis, 2007; Aspin et al., 2012) when the focus was on how best to create and maintain knowledge and learning societies within which knowledge predominated for economic advancement and promotion of active citizenship empowerment. Jarvis also notes that underpinning this push for lifelong learning (especially in the UK) in the knowledge society had been a neo-liberalist economic agenda, characterised by a limited role of the state, but with much powers passing onto capitalist or private institutions that perceived the knowledge of people as resources (Jarvis, 2007: 44, 61, 148, 180-182). Harvey also describes neoliberalism as "a theory of political

economic practices that proposes that human well-being can best be advanced by liberating individual entrepreneurial freedoms and skills within an institutional framework characterised by strong private property rights, free markets, and free trade” (Harvey, 2005: 2).

Fleming (2010), also tries to prove this neoliberalist agenda underpinning lifelong learning by drawing a link between the economy and adult education, and thus, he argues that it is lifelong learning that provides this link. Using the Irish economy as an example, he (Fleming) argues that the economy is operated and governed by ideas which are inevitably neoliberalist in the form of capitalist or free market beliefs.

It is therefore accounted that, it was during these historical periods mentioned above that the lifelong learning concept is known to have entered main stream policy discourse (Field 2006). And Jarvis (2007) notes that throughout this historical period, the concept has featured both directly and indirectly at all policy levels of international, national and local. Much citation has been given to the United Nations Educational, Social and Cultural Organisation (UNESCO) publication in 1972 led by Edgar Faure that published *Learning to Be* which had at its core the need to empower all citizens to participate in lifelong education systems. It is believed that this UNESCO publication ushered in policy reforms on education and learning across the globe (Field 2006; Hager 2011).

However, in spite of all these perceived benefits of lifelong learning in the form of empowerment of citizens and economic advancements, there are still other writers, who believed that throughout its historical development, lifelong learning may have promised too much but delivered little. Coffield (1999) for instance, rejects the popular consensus that lifelong learning was to be the *wonderful drug* that would solve major social problems in education and politics because the policies failed to give adequate considerations to structural inequalities and also focused so much on the development of human capital. Jarvis (2009) also holds that the phenomena had several ambiguities since in some sense it had multiple faces as well as being more of a western ideological concept that was universalised through globalisation. But for Field (2006), and Edwards and Nicholl (2001) their main concern has been with the presence of too much rhetoric. While Field highlights the existence of a wider gap between policy and rhetoric, Edwards and Nicholl emphasise on *overblown* policy statements. But notwithstanding these ambiguities and perceived failed promises, Field notes

that lifelong learning still remained present, influential, and explosive in policies, hence becoming the new educational order (Field, 2006:43).

Professional Lifelong Learning

For the purposes of this research, professional lifelong learning is being explained to cover the various knowledge acquisition activities (both formal and informal) that qualified professionals undertake to perform their organisational tasks, or towards the fulfilment of their professional obligations or their own personal ambitions. Lifelong learning among professionals are usually considered from two main dimensions of individual commitments and considerations to social contexts.

Firstly, in professional contexts, the imperative to engage in lifelong learning is similar to that undertaken at the general individual level, which remains that learning during formal schooling years is not enough to equip people with the needed knowledge in a rapidly changing society (London, 2011). And for professionals, Cheetham and Chivers (2001) have observed that much learning needed to achieve full professional competence only takes place after the completion of formal professional training. Secondly, professionals, like all other individuals are located within social contexts that tend to resource them as well as constrain their activities (Battilana, 2006). This therefore makes it more challenging to the individual professional, as to how he or she can pursue effective learning within the constraining limits and pressures exerted by the institutional contexts, which also tend to provide resourceful opportunities for them. But it is worth noting that the constraints and pressures exerted by these institutions and organisations are usually due to some bigger external forces like market competition and globalisation with its interconnection of national economies (Field, 2006; Jarvis, 2007).

Hence, from these two dimensions (of individual focus and social context), it becomes apparent that when it comes to lifelong learning among professionals, the discourse usually takes a shift away from empowerment and active citizenship to more of challenges faced by professionals in their social contexts. In addition, lifelong learning for professionals is seen as more of a moral duty to remain committed to one's profession (Rothwell and Herbert, 2007; Jarvis, 2007). The

requirement to learn continuously in professional contexts then becomes more of an implicit and unspoken feature (Field, 2006) that enables professionals to progress from being competent to experts and masters (Jarvis, 2007; Eraut, 2008) in their respective areas of jurisdiction or control (Abbott, 2010).

Another area of concern on the historical development of professional lifelong learning is about how the phenomenon has been conceptualised over the years. Conceptions have taken several forms, moving from the focus on the reflective practitioner (Schon, 2001) to conceptions that incorporate the social contexts, and fairly recently to the more encompassing socio-material conceptions (Fenwick et al., 2012).

On reflective practices of professional learning, it has been noted that the focus had been on how individual learners assumed much responsibility for their learning with much focus on the internal cognitive processes, but without much considerations to social context, the dynamics of power and even ideological challenges (Bradbury et al., 2010). Hence, they call for more practice-oriented perspectives that go beyond reflective practices and critical thinking which seems to be the learning approaches favoured by most professional bodies. Such practice-oriented learning perspectives include what Billett and Newton (2010) propose as an ideal professional learning practice that comprise a duality between the invitations to practitioners to learn in the form of workplace affordances and structures, and the agentic behaviours of the professionals to participate in the learning afforded.

However, this duality being proposed is also what tends to present challenges for professionals engaging in lifelong learning, because the same systems that tend to resource them through the provision of support facilities are also the same structural systems that tend to constrain their individual agentic actions (Billett, 2006). Thus, the practice-oriented perspective that seeks to incorporate social contextual issues in addition to the individual objectives and actions, does not necessarily make lifelong learning a smooth process. But Girdwood (2016) reiterates that lifelong learning among professionals has also become more of having the ability to make choices within constraining limits. However, for Fenwick et al. (2012), their main concern is that there are more radical challenges facing the modern professional, hence the need for a reconceptualization of how professionals learn to embrace a more holistic system that considers

both human and nonhuman actions and knowledge, all in an entangled systemic web that does not privilege any party.

Overall it is worth noting that whichever perspective is adopted for professional learning, the main challenge which cuts across the literature is how professionals respond and continue to learn in the midst of opportunities and turbulent changes (Evetts, 2012), such that they can maintain their identities as competent and knowledgeable practitioners. Frost (2010) identifies four major social changes that seem to have justified the imperative for continued professional lifelong learning. And these include: globalisation, informationalism, the networked society, and new forms of managerialism and its associated audit society. While there may not be enough space to elaborate all these major changes in this research, I am acknowledging that these are among the key issues that tend to impact on the structures of the accountancy profession and thereby have implications for lifelong learning because lifelong learning itself is influenced by multiple and messy dynamics (Fenwick et al., 2012).

Globalisation has always presented accountants with international consultancy work opportunities, especially for those who work in the bigger global professional service firms. And in terms of education and learning Berg (2007) has highlighted that the accountancy professional bodies have also responded by harmonising their training curricula and technical accounting standards. Similarly, the rise in the amount of information available to businesses and the resulting networked society have also meant that more and more is being demanded from accountants now than ever, as they are expected to sift through huge chunks of data and identify any possible business or cost saving opportunities. And with regards to the expectations of the audit society (with its increased management regulations and expected standards of performance), it appears that the global financial crisis and scandals (Merino, 2006) have not helped, as there have been calls for a revamp of accounting education to go beyond technical knowledge to embrace issues such as ethical awareness and behaviours that put the welfare of society at the centre of business decisions. So, for Frost (2010), his main concern is that these major social changes make it essential for professionals to consider in addition to their own skills, the wider external contextual factors when engaging in lifelong learning as they present both challenges and opportunities.

Individual Responsibilities and Professional Lifelong Learning

Among professionals, the expectation is that they will assume more responsibility for their professional learning and development, and thus ultimately taking active control for the construction and maintenance of their professional identities. And a key theme in the discourse of lifelong learning has been about individual responsibilities in the commitments of people to learning throughout their lives because it is the individual who learns (Jarvis, 2007: 154) as part of his/her self-identity. But Longworth (2005) notes that even though learning has always been centred on the individual learner, the ownership has been one of the most contested issues in lifelong learning. While the phenomenon of lifelong learning may have originally been conceptualised as a social and emancipatory phenomenon, it may have moved on to become a process of consumption (Jarvis 2007) with opportunities for individuals to purchase how much they want. Hence this may have ensured the continued presence of individualised focus in spite of the theorisations about participatory practices (Lave and Wenger, 1991) and collective learning in professional contexts (Eraut, 2008).

And to this issue of responsibility in lifelong learning, Jarvis (2007, 2009) notes that even though lifelong learning featured at all the three policy levels of international, national, and local, there is also evidence that the responsibility shifted gradually from the state to the individual. Part of the reasons given is that because over its historical development, there were rephrasing from lifelong education to lifelong learning (Longworth, 2005; Field, 2006; Jarvis, 2007, 2009) during when the state retreated in its responsibilities. Hager (2011) also concluding from a historical analysis of the history of lifelong learning, notes that even though governments may not have abandoned their responsibilities in education, they may have been motivated to rethink their commitments because the emphasis shifted from formal to embrace informal learning which could only be seen as the responsibility of the individual learner.

Hence, what is significant to this research is the exploration of how individual accountants have become active agents in the construction and maintenance of themselves as competent and committed professionals by actively engaging in lifelong learning. This therefore bears resemblance to what has historically been noted at the individual lifelong learning level that there was an agenda for individualisation of responsibility (Field, 2006) with the aim of promoting individuals to be proactive in regulating, monitoring, and managing their selves.

Thus, as far as lifelong learning is concerned, the individual is conceptualised as a self-entrepreneur responsible for their own learning choices and managing their careers as projects (Rose, 1989 in Grey, 1994:479; Grey, 1994).

So far, the first section of this chapter has introduced how the concept of lifelong learning has historically been developed to encourage individuals to engage in continuous learning as part of a drive to ensure active citizenship and maintenance of a knowledge and learning society. One major contested area highlighted was that of how other social researchers and writers felt that the concept of lifelong learning was promising more than it could give due to ambiguities, rhetoric, and the shifting of responsibilities from government to individuals to perceive them as self-entrepreneurs. In addition, it has been noted that within professional contexts, the concept of lifelong learning does not necessarily have to be mentioned explicitly, as the responsibility to learn continuously is perceived more of as an implicit moral commitment to one's respective profession to ensure performance of duties as a competent professional. In view of this historical background provided to lifelong learning and its consideration on professional contexts, the next section will look at the accountancy profession as a domain in which lifelong learning remains one of the significant hallmarks of its members.

2.2 Accountancy as a Competitive Knowledgeable Profession

Accountancy can be perceived as one of the essential knowledge-based occupational groups that fit the criteria of a knowledge culture (Jensen et al. 2012). Such knowledge cultures “have distinct ways of producing, distributing, validating, and approaching knowledge which gives them integrative power” (Jensen et al., 2012:25). The accountancy profession remains one of the most competitive professions (Anderson-Gough et al., 2002) with different and numerous institutions and different accountants specialising in different disciplines that makes the imperative to engage in lifelong learning more of a real urge. Because most economic and social sectors depend on their services, there is the need for accountancy professionals to always maintain their knowledge and competencies to ensure continued public confidence in their

services. So, through lifelong learning accountants have the ability to renegotiate their legitimacy granted them by society.

Accountancy has been noted as one of the significant professions in almost every national economy due to its contribution in terms of support to other sectors on social and economic development (Willmot, 1986), and thereby making it necessary to warrant attention from both governments and the general society (Earl, 1983; Metcalf, 1976, all cited in Willmot, 1986:555). Accountants provide varied services from the traditional roles of preparing and reporting on financial transactions for ensuring integrity and fairness, to the relatively more broadened roles which have recently included strategic reviews, assurances, and environmental impacts of organisational activities. And in performing these varied roles, the utmost objective has been to ensure that the interest of the public is served which has otherwise been described as ensuring that 'public value' is maintained (ACCA, 2011; Jui and Wong, 2013).

Institutional Fragmentation

Within most countries, the accountancy profession is made up of various professional bodies or associations (built around specific functional areas of the subject) that regulate the activities of their respective individual members. However, at the global level there is the International Federation of Accountants (IFAC) that regulates the various member bodies from the different countries. According to the Institute of Chartered Accountants England & Wales (ICAEW, 2015) the IFAC has the aim of promoting best practices in the accountancy profession with the ultimate aim of ensuring that the public interest is protected. Very quickly, we realise that the need to learn continuously throughout the working life is not necessarily about what the individual accountant will want but more importantly about an obligation to justify the legitimacy granted them due to their specialized knowledge and professional responsibility (Salling Olesen, 2006).

Under the IFAC, there is also the International Accounting Education Standards Board (IAESB) which also contributes to the maintenance of public trust in the profession through the regulation of professional accounting education with a key focus on promotion of technical competence

(source: <http://www.iaesb.org/>). And concerning this research, the key area of interest under the IAESB is the International Education Standard 7 (IES 7), on Continuing Professional Development (CPD) titled: *Lifelong Learning and Continuing Development of Professional Competence* which requires “professional accountants to develop and maintain their professional competence to provide high-quality services to clients, employers, and other stakeholders” (IFAC, 2015, paragraph 1)

As part of this IES 7 standard, member accounting bodies are charged with the responsibility of ensuring that they have CPD requirements that becomes an integral component of a professional accountant’s membership. Later in this chapter there is a review section on how CPD has been conceptualised in the accountancy profession. However, it is worth noting from Berg (2007) that part of the IAESB’s intention is to promote consistency and convergence in accounting education due to the globalised environments within which professional accountants work.

Different Sized Organisations

In addition to the presence of different professional bodies and associations, there are also different organisations with varying sizes competing for similar services across the globe. The implication for lifelong learning is that some firms are highly resourceful and all things being equal may be in a better position to promote and support lifelong learning among its professionals better than other less-resourced organisations. For instance, the ‘Big 4’ global accountancy firms (KPMG, Ernst & Young, PricewaterhouseCoopers, Deloitte & Touche) have been noted as sites within which Professionalization occurs (Anderson-Gough et al., 2002) as they tend to emphasise both technical and non-technical issues during their training of professionals. In addition to these firms who directly render accounting and other related management professional services, majority of accountants also work directly within other organisations that provide different economic and social services.

So, from a very broad and general perspective, the accountancy profession is structured such that lifelong learning is promoted from the top institutional regulatory bodies. Therefore, even though the profession may be diversified and fragmented, (Anderson-Gough et al., 2002), the imperative for the professionals to engage in lifelong learning is a common requirement across

all the different institutions and professional associations. In view of this the next section will look at existing literature on how lifelong learning is practiced generally in accountancy and followed by more emphasis on Continuing Professional Development (CPD).

2.3 Lifelong Learning Practices in Accountancy

In this research, a learning practice is being conceptualised as the interrelationships between the workplace support systems, the professional regulations and support of learning, and the personal intentions of the learning professional. This conceptualisation is an extension of the description given by Billett and Newton (2010) for a learning practice, in which they consider a professional learning practice as the duality between the workplace affordances and the agentic behaviours of the individual professionals to engage in the learning afforded. In this sense, this section is now looking at how this tripartite perspective can help understand the contributions that shape the decisions of accountants to continuously engage in lifelong learning to maintain their professional identities.

Learning Practices

Existing literature on professional learning practices have drawn attention to the need to achieve a duality or fit between support provided for professionals, and the willingness of the individual professionals to learn to make contributions that will ensure the sustainability of the social contexts. This appears to have originated from the criticisms that previous researchers (such as Donald Schon) on lifelong learning had ignored the importance of social contexts within which the professional practices took place; but rather focused more on reflective and tacit forms of learning which to a larger extent privileged the individual thoughts and actions of learners. However, it appears that such an ideal fit between individual thoughts and actions, and social contexts is hardly ever achieved, as the subsequent discussions will show.

According to Boud and Hager (2010), practices serve as a fruitful lens through which all human activities can be viewed, and thereby provide a holistic way of integrating what people do, where

they do it, with whom they do it, and for what purpose. And in the context of learning, Eraut et al. (2004), and Engeström (2001) have all asked questions relating to who is learning, what is being learned, why they are learning, how they are actually learning, and the factors affecting the learning. And this view of practices can be illustrated in the diagram below:

Figure 2.1 Practices in the Context of Learning

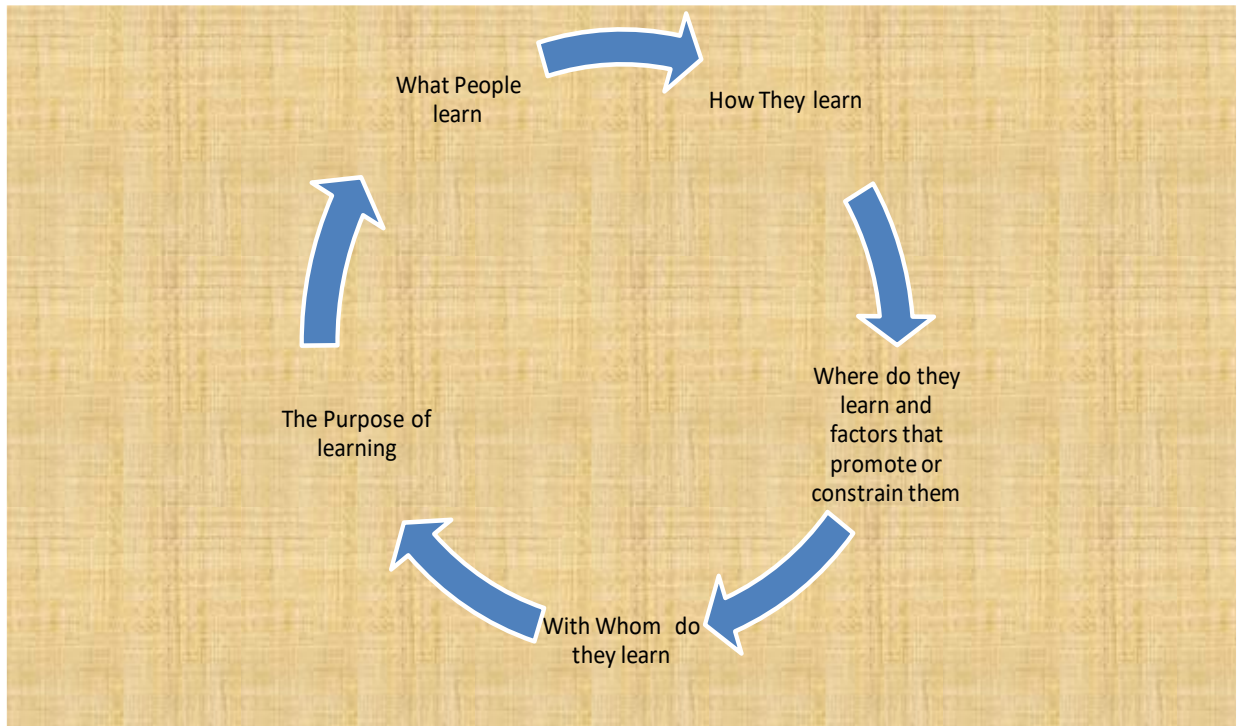


Figure 2.1 Practices in the context of Learning

Billett and Newton (2010), drawing from an empirical research of health professionals in Australia have proposed a model of professional learning practices that incorporates a duality involving the interplay between the workplace support systems and the agentic behaviours of the individual professionals to participate in the learning. They note that the workplace provides affordances in the form of invitations and support to the workers to participate, learn, and interact through the daily work activities. And these are done through a number of strategies that include guiding practices in skills development, monitoring and mentoring schemes, as well as other workplace pedagogic and organisation-based curricula. The essential point here is that

within a professional environment, several expansive opportunities that seek to integrate personal and organisational objectives (Unwin et al., 2007) are provided to encourage or invite the professionals to actively engage in the work processes within which most professional learning are located. While talking about affordances and expansive opportunities, Jarvis argues for another perspective for lifelong learning in the form of a social phenomenon under which social institutions provide all opportunities that makes it possible for individuals to acquire knowledge and skills (Jarvis, 2007 in Jarvis, 2009:11). This is in addition to the individual-focused definition he provided that was highlighted at the beginning of this chapter.

However, the extent to which an individual professional will be willing to participate in such learning processes depends on their agentic intentions (Billett and Newton, 2010) which comprises mainly their interests, and identities. The offer or provision of even the richest of learning opportunities is no guarantee of professional's involvement unless there is readiness (Billett and Newton, 2010: 59) by the professionals to participate. But this readiness and willingness to participate is however shaped by differences in intentions, orientations, ambitions, and above all differences in individual dispositions or the tendency to act in a particular way (Hodkinson and Hodkinson, 2004).

But the interplay between the affordances provided by the workplace and the willingness to participate is built on the premise that no party should be privileged over the other in any duality because it is the extent to which both parties complement each other (not their separate classifications), and their associated inherent tensions that provides richness and dynamism (Wenger, 1998). So, while Billett (2006) refers to this perfect fit or ideal duality as a state of equilibrium between the agentic intentions of the social agent and the social contexts of practice; Fuller and Unwin (2010) talk about an integrated symbiotic relationship between the organisational goals and the personal goals. However, it is worth noting that these dualities have never been clear cut as the above descriptions will tend to portray. Everett (2002) comments that there can be logical contradictions, if in a dualism there is an exclusive focus on one side. There could be tendencies where either the social context of learning like the organisational objectives are given more priority and focus than the individual objectives and actions. This could be possible due to the extent to which the social context is powerful in terms of provision of resources, hence its ability to influence the learning actions of the professionals.

But Billett et al. offer some form of hope that the interdependence between the workplace affordances and the degree of participation by employees should be understood as being more of relational (Billett et al., 2005) because as much as the extent to which individuals can participate in learning is shaped by their agency; what is afforded is also dependent on the extent to which the learning supported will be beneficial and integrated into the organisational objectives. But Billett (2006: 53) notes that there are still some accounts of learning that tend to over-privilege social agency despite the numerous calls for considerations to the social or organisational contexts within which learning takes place (Bradbury et al., 2010; Fenwick et al. 2012). Hence, among others, this research, will explore how the accountants are able to negotiate their ways in making reasonable choices even when there are relatively powerful constraining structural forces (Girdwood, 2016).

Meanwhile, as stated earlier, the role of professional regulatory bodies has been incorporated as another aspect to the dimensions of structures because in addition to certification and regulatory activities, professional associations/bodies also have a duty to facilitate CPD opportunities and resources, by assisting professional accountants to meet their responsibility for lifelong learning (De Lange et al., 2012: 6). This tripartite perspective that incorporates the role of the professional bodies into the learning practices model provides a relatively holistic view of how lifelong learning is practiced in accountancy. But as mentioned briefly in chapter one, this three-way perspective has been mentioned by Mathisen (2012), Rothwell and Herbert (2007), and Watkins (1999). However, it appears that it has still not been explored to a deeper level, but rather most often as separate strands. Figure 2.2 depicts this tripartite perspective.

Figure 2.2 Triangular Perspectives of Learning Practices in Accountancy

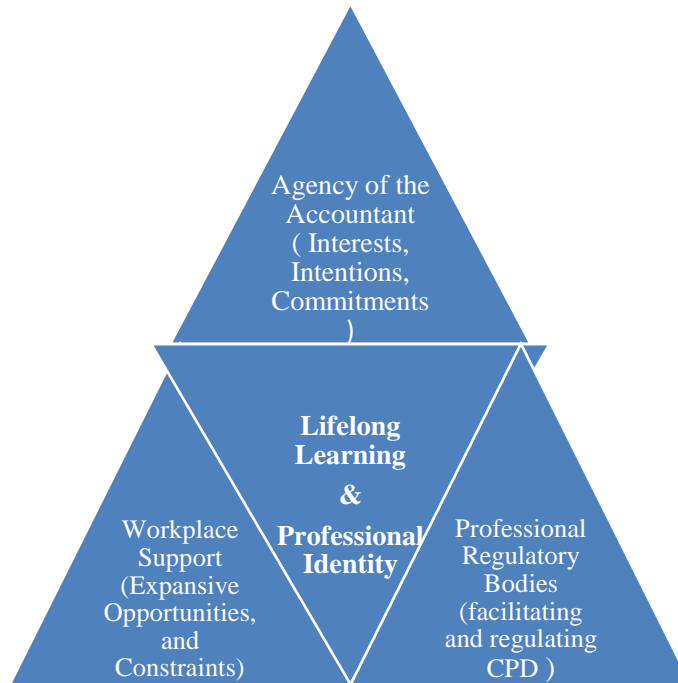


Figure 2.2 Triangular Perspectives of Learning Practices in Accountancy

What the diagram shows, is that, lifelong learning and professional identity and its associated challenges are at the core of this triangular model. Hence, one key contributory argument is that lifelong learning can be a helpful tool to manage and maintain professional identities in an era of *turbulent changes* (Evetts, 2012). However, these two important phenomena are also at the centre of the tensions between the three key areas of the learning practices.

Continuing Professional Development (CPD) in Accountancy

The main themes discovered in the literature relevant to this research surrounds issues of responsibility in the pursuance of CPD-related lifelong learning, commitments to the profession, and constraints that limit effective participation in lifelong learning. Overall, there appears to be a sense of a reductionist approach to learning when it comes to CPD, as the emphasis is more on professional competence and compliance rather than the encouragement of more expansive (Unwin et al., 2007) forms of learning with a wholistic perspective involving the relevant

stakeholders of employers, professional bodies, and the individual accountant. In this section, as I explore the existing literature on CPD as a lifelong learning practice I also look at how CPD has become the principal regulatory tool (Zukas, 2012) available to professional accountancy bodies in regulating the learning activities of accountants.

Through the discourse for the professional accountant to undertake yearly CPD, it appears that professional bodies may have been able to push the need and responsibility to learn and maintain technical knowledge and competency to the individual accountant, while the professional bodies themselves 'retreat' to become facilitators and regulators. And to Girdwood, these are part of a broader neoliberalist agenda to "make up the accountant in their ethico-political conduct as a free and enterprising worker, governed in an advanced liberal way" (Girdwood, 2016: 5).

Watkins (1999) for instance proposes a model of CPD that depicts a partnership between the individual professional, the employer, and the professional bodies. However, as he still highlights the fact that more responsibility rests on the shoulders of the individual professional, there is an implication that there are echoes of unequal distribution of responsibilities in this partnership model. Thus, the ambiguities concerning the dualities or even the relations between the achievement of a fit between the personal intentions of the individual professional in the form of reflective practices, and the considerations given to the social contexts of practice are also prevalent in the learning practices of accountants. Hence, another key area to be considered in this research will be on how the accountants perceive and assume individual responsibility in their lifelong learning decisions and actions. Thus, is this shift in responsibility much of a burden or even a bother to the accountants, as there could be more perceived benefits of identifying themselves with the profession which outweigh the discourse surrounding issues of responsibility. The main message from the accounting professional bodies has therefore been that through the undertaking of CPD, accountants will be able to maintain their professional competencies and thereby ensure continued confidence of the trust given by the public.

As far as professional lifelong learning is concerned, the accountancy professional associations have a responsibility to ensure that accountants commit themselves to lifelong learning programmes by updating themselves with all needed professional knowledge, by undertaking mandatory CPD programmes to remain competent and knowledgeable in today's dynamic and demanding economic environment (Delange et al., 2012). This will in part ensure that the *logics*

of the profession (Bourdieu and Wacquant, 1992; Scott, 2008) are maintained. And this system of governance (Scott, 2014), as a form of field written rules, seems to have been an effective tool in the sense that members have had to comply with this annual requirement by making declarations of knowledge activities undertaken, for which failure to comply can lead to loss of membership and revocation professional or practicing licences.

The accounting professional bodies, as mentioned above briefly have been noted to have shifted the responsibility for CPD related learning and compliance to the individual accountant (Rothwell and Herbert, 2007; Paisey et al., 2007; Lindsay, 2012) through the responsibility for individual demand-driven learning (Rothwell and Herbert, 2007) and their associated self-certifications (Fenwick, 2009). A brief reference to the CPD sections of a few professional associations websites indicate that a common theme across the profession is for professional accountants to assume personal responsibility for their learning and development, with the ultimate aim of being professionally competent in the performance of their professional duties (ACCA, UK; ICAEW, UK; CPA, USA; ICA, Ghana).

For instance, The Institute of Chartered Accountants (ICA, Ghana), in its introduction to its information on mandatory CPD, notes that there is an increasing requirement for the required technical knowledge and skills for accountants, due to the pressures resulting from the competitive socio-economic, political, and technical environment. However, it further stresses that there is a continuing *ethical duty* for the professional accountants to maintain their professional knowledge and skills that will ensure that clients receive competent professional service, as well as preservation of the standards of the profession that maintains confidence of the public in the profession.

This emphasis on personal responsibility in lifelong learning therefore strengthens further the justification given for CPD compliance that the identity of the professional has been conceptualised as “autonomous, self-regulating with specialised expertise and responsibility to the public to maintain particular standards in this expertise” (Evetts, 2003 in Fenwick 2009:1). The accountants are in effect paying a price for the legitimacy granted them by both the profession and the wider society which is based on the perception that they have and maintain their specialised knowledge and professional responsibility (Salling Olesen, 2006).

Since 2005 there has been a mandatory requirement by the International Federation of Accountants (IFAC) through the International Education Standards (IES 7) for accountants to undertake educational and developmental work and learning after they have obtained their professional qualifications. And according to Paisey et al. (2007), this marked a major cultural shift in the regulatory stance of the professional bodies in the sense that the requirement to complete CPD had moved from being just an ethical guidance implicit in the responsibility of professionals to a more regulative requirement, which in addition to its coercive implications, have subjected professionals to surveillance and even self-surveillance (Boud and Hager 2010).

But to Paisey et al. (2007), this shift in stance on the issue of responsibility to undertake CPD, was caused mainly by the continued need by professional bodies to maintain the reputation of accountancy, as a profession that serves the interests of the public; especially during an era in which political interests in the regulation of accounting services was on the rise. Watkins (1999) even notes that while professional bodies passed on the responsibility for initial training and entrance into the profession, they rather consolidated their control on CPD to ensure quality of standards. Therefore, to some extent, the imperative for CPD Learning has now moved from being implicit and unspoken (Field, 2006), to an explicit requirement accompanied by the coercive threats to withdraw practicing licences, and thereby making them more of a social control backed by forms of moral authoritarianism (Coffield, 1999).

And it is this regulative aspect of CPD that makes it more of a reductionist approach to lifelong learning instead of promoting a relatively expansive approach that incorporates personal aspirations, self-directions, and employer interests and support. For instance, De Lange et al. (2012) have observed that unfortunately most professional accountants view the primary needs of CPD as a requirement to comply with technical development rather than perceiving it from the lifelong learning perspective. That is, even though the benefits of compliance with CPD may accrue to the professional accountant; both employers and the professional bodies as part of the structures of the profession, have a duty and interest to ensure that this requirement is fulfilled. From the perspective of the employing organisation, a good and competent workforce is a good source of human capital that will enhance efficient delivery of services. Having noted how the CPD is perceived within the accountancy profession, the next few paragraphs in this

section is being devoted to a review of some of the informative research on CPD-related learning.

In an explorative research, Rothwell and Herbert (2007) discovered that accountants' attitudes to CPD are chiefly or positively correlated with identification and a commitment to the profession. To the accountants, belonging to the collective group of experts with highest forms of knowledge appears to be what matters when seeking to comply with the professional regulation to update their knowledge and professional competence, because the benefits in terms of economic and other social advantages are quite numerous. But, in addition to the participating accountants, the researchers also interviewed a director at the ACCA as a key informant to identify the objectives of the professional body itself in the promotion of CPD as an effective development tool. And to this they identified that professional bodies continue to maintain their stance that responsibility for professional development and lifelong learning should still be the responsibility of the individual professional. Even though Rothwell and Herbert themselves caution that all but two of the 101 respondents to this research were from the ACCA, thereby limiting the efficacy of any generalisability, there were encouraging implications of enhanced understanding of the motivations behind the commitments to engage in continued post-qualification learning.

Similar to the research of Rothwell and Herbert reviewed above, Paisey et al. (2007) as part of their research into the CPD activities of accountants in public practice also note from an observation on the requirements from some of the UK accountancy bodies, that keeping up-to-date in CPD learning is not solely for individual benefits, but also for the necessity to maintain the reputation of the profession. This, they note is a major concern for professional bodies mainly due to the need to maintain the control of the knowledge base of the profession to ensure continued maintenance of professional jurisdiction which in effect will continue to help clients and society as a whole to have confidence in the work of accountants.

That is CPD is one of the tools available to professional bodies to maintain jurisdictional control (Abbot, 2010) of their areas of practice in these times that accountancy profession faces competition from other professions as well as a proliferation of sub-fields that seek to emphasise on specialised services. It therefore appears that the agenda being pursued by professional bodies to regulate the learning practices of accountants may not only necessarily have been due

to the need for technical professional competence, but rather more of the need for the individual professional bodies themselves to enhance their respective images.

The shift of responsibility for learning to the individual accountant has also been discussed by Lindsay (2012) in her research into the CPD learning activities of ICAEW accountants in the UK. Her main conclusion was that this shifting of responsibility has been made possible because the output-based CPD scheme favoured by the professional body allows the accountants to be “*highly influential in their choice of learning activities*” (Lindsay, 2012:627). Lindsay herself acknowledges that her research was limited in terms of inability to generalise or extend the findings to other accountancy contexts, as it was undertaken within a single professional accountancy body. However, the study bears resemblance to the findings of Rothwell and Herbert as noted previously in that they all seem to agree that CPD learning is not necessarily about compliance, but rather a commitment to a demand-led lifelong learning that takes into consideration the long-term aspirations of the individual accountants (Rothwell and Herbert, 2007: 136) that ensures professional competence.

Still on the issue of responsibility, Watkins (1999) from a broader perspective notes that the responsibility for professional development has always rested on the shoulders of the individual professional with the professional bodies looking up to the individual professional in a proactive way to assume a sense of moral obligation and have a personal initiative to keeping abreast with change and development towards ensuring continued professional competence. But on the other hand, Paisey et al. (2007) note that historically, within professional contexts, the individual member is always the ultimate repository of the specialist knowledge and not the professional body. And it appears that this issue of personal responsibility bears much resemblance to the rhetoric that was associated with the historic development of the lifelong learning concept, in which the focus was on the individual as a proactive and autonomous citizen within the learning society (CEC 1999 in Field, 2006:105).

According to Field (2006), learning and employment responsibilities are individualised with more emphasis on self-regulation and self-direction especially in professional and corporate cultures that needed to survive globalised competitive pressures. And this appears to be the story being sold to the accountants by the accountancy professional bodies, that if you want to identify yourself as a competent professional accountant, then you must comply with the

requirements to make annual declarations on what learning activities you have been undertaking. It will appear therefore that the individual professionals are to a larger extent powerless in this discourse because even their own employers would want to see them renew their professional memberships. Thus, from these discussions, it can rather be said that, this issue of shifting of responsibilities in professional lifelong learning, is not necessarily a new phenomenon, but rather more of a reemphasis of an old requirement.

Moving on from the issue of individual responsibilities, one other major observation from the literature is that much has not been said as to the role of employers in supporting accountants in their pursuit of CPD learning activities. But considering the controls that employers have assumed in the new forms of managerialism and performance management, it would be expected that consideration be given to how employers support accountants especially in financing CPD learning activities and time management issues. In addition, there has been much demonstration in the broader professional learning literature that much learning occurs through everyday working practices, either through individual work roles or collaborative working (Eraut, 2008; Boud and Hager, 2010). This is being highlighted because in most of the literature, cost and time management have been identified as the major limitations that accountants face in their CPD and lifelong learning activities (Lindsay, 2012; Rothwell and Herbert, 2007; Friedman and Phillips, 2001). And these are some of the areas that employers can offer support, even though their support will end up being geared towards the fulfilment of their own corporate objectives.

Within the model of learning practices adopted for this research, one of the key arguments has so far been that support for learning and participation in learning within professional contexts should be interdependent (Billett, 2006) or a shared responsibility (Field, 2000) among individual professional accountants, the employers, and professional bodies in what Rothwell and Herbert (2007) refer to as reciprocal obligations, or even a partnership between the individual professional, the employer and the professional body (Watkins, 1999). However, it appears from the historical observation that, as far as lifelong learning within professional contexts is concerned, the agenda has always been for the individuals to act (Field, 2000) or enable themselves.

So far, this section has reviewed and discussed the prevalent theme in the literature on CPD-related lifelong learning that responsibilities tend to rest on the individual accountants, and not necessarily with professional bodies or employers. While the professional accountants are encouraged to take a more proactive approach in their individual professional developments, the professional bodies and employers retreat to be more of facilitators in being supportive in ensuring stability during periods of constant change (Watkins, 1999). However, these shifting of responsibilities and retreating to become facilitators should not be seen as a way of discounting the role of both Professional bodies and employers, because even though they may be seen as constraining forces we have to look at how they also empower learning. For professional bodies, they facilitate and assist learning (Delange et al., (2012) through the provision of online learning resources and free CPD seminars and webinars. Organisations and employers will also provide support so long as the learning outcomes can be seen as adding value to their broader corporate objectives.

However, it is worth noting that these research works mentioned in the preceding paragraphs may have been more theoretically-oriented towards seeking a duality between the professional structures and individual responsibilities in lifelong learning. But on a very practical level, it appears that what matter most to accountants is about their ability to manage pressures emanating from costs, time, and access to learning related programmes. With respect to costs, Lindsay (2012) discovered that there is some variability in the sense that accountants on career breaks as compared to those currently employed are the most who find costs of CPD-related learning activities to be a major limitation. On the other hand, accountants who are currently employed find it difficult to manage the time constraints than those who are unemployed (Lindsay, 2012:625), possibly due to restrictions in time availabilities.

Similar to these observations on limitations, Friedman and Phillips (2001), on behalf of the Professional Associations Network (PARN) had undertaken a research into the barriers and drivers in CPD across several UK professions and discovered that time, cost, and access were the major barriers that professionals faced in accessing and undertaking CPD activities. In terms of access, they noted that professionals not living close to major cities faced difficulties in accessing CPD. And these have been highlighted in the accountancy profession literature as

well as most CPD courses are deemed to be too expensive and also organised in the major financial centres such as London.

With respect to the limitation of time for learning, Mathisen (2012) has observed from a research on a group of Norwegian auditors that they are not unduly limited by time because they have been able to turn time into a better tool for their professional learning because they rely on *temporal designs*. And Jenkins notes that time is both a constraint and a resource in any social interaction, hence the need to give adequate attention to temporality, which features as the inexorable passage of time as a central feature of any practice (Jenkins, 2002).

Chapter Conclusion

This chapter has mainly considered the lifelong learning concept and its significance within accountancy. And in view of what has been discussed on learning practices within accountancy, the next chapter will place all these imperatives from the literature on lifelong learning within a theoretical context with the intention of developing a theoretical framework which will help position the research within the broader sociological context of professional learning and development.

Chapter 3: Theoretical Framework

The broad theoretical conception underpinning this research is that, with the accountancy profession playing a key role as an institution that serves the interest of the public in diverse economic transactions, there is the need for the individual accountants to remain knowledgeable to practice competently. That is accountants are encouraged to engage in lifelong learning because they are perceived as knowledgeable experts (Fenwick, 2009), just like all other professionals for whom the imperative for lifelong learning remains implicit (Field, 2006). As I have observed from the literature review, the commitment for accountants to undertake annual CPD is to ensure that they remain professionally competent and thereby ensure that society retains the confidence in their services, which in effect grants them the opportunity to enjoy all the various benefits available in the profession.

In the first part of the chapter, concepts of profession, professional identity, and professionalism will be discussed with the intention of understanding how learning becomes a central feature of professional identity (Zukas, 2012). This will be backed by a review of relevant literature from the accountancy profession where appropriate. Following all these reviews, the second part will focus on building a theoretical framework incorporating Pierre Bourdieu's theory of practice and institutional theory to serve as a boundary and lens through which the research data can be analysed. The third major section then looks at the extent to which the theoretical framework developed can help in conceptualising the accountancy profession as a competitive domain in which engaging in lifelong learning can enhance the maintenance of professional identity.

3.1 Professionalism and Professional Identities and Lifelong Learning

Within the literature on sociology of professions, there appears to be a common theme that all professions can be perceived as knowledge-based occupations (Evetts, 2003) that have jurisdictional control over their areas of work (Abbott, 2010) and operating with some form of autonomy (Boud & Hager, 2010). But the agents within the professions known as professionals have been conceptualized as “*autonomous, self-regulating, with specialized expertise and*

responsibility to the public to maintain particular standards in this expertise” (Evetts, 2003 in Fenwick, 2009:229). Therefore, in this section the emphasis will be on how professional identities have been conceptualized, with particular emphasis to the accountancy profession and how changes and shocks (Abbott, 2010) from both internal and external sources affects the identity of the individual accountant who must respond with a desire to learn to demonstrate and maintain his/her commitment to the profession (Jarvis, 2007). Even though the notion of professional identity is the main concept of interest in this study; it will be somehow difficult not to talk about professionalism since it is a relatively broader concept and can help significantly in understanding both lifelong learning and professional identity. So, the next subsection will first consider the notion of professionalism within accounting first, before proceeding to professional identity.

Professionalism

As individual accountants progress in their respective individual career trajectories, their identities are bound to change, going beyond technical knowledge concerns into wider issues of how they present themselves as well as how they would want people to perceive them. In this sense, their lifelong learning practices will be shaped, not just by technical considerations, but with issues such as leadership and management and relationship management all aimed at ensuring that the trust and confidence of public is maintained in their services.

Professionalism has been described by Anderson-Gough et al. (2002) to be more of behaviour or conduct rather than knowledge, or a single set of institutionalized of practices in the form of norms and rules (Broadbent et al., 1997). And Evetts (2003), in providing a historical background to the concept of professionalism, highlights the major contested interpretations that have been given to professionalism. There are the interpretations of seeing professionalism as a value system with more optimistic and positive contributions to social order; and the relatively pessimistic view that sees professionalism as an ideological order involving hegemony and market monopoly. That is, Evetts’ arguments are like those in the wider sociology of professions, which argue that due to the changing economic pressures of the contexts within which the professionals work, there were new demands that professionals faced that led to

swinging relationships between the state and professions (Ozga, 2000). These have led to more questions about professionalism especially on issues concerning *implicit trust and explicit accountability*, when it comes to knowledge and competence (Middlehurst and Kennie, 1997). And within the accounting profession, a key component of such pressures is the rise of commercialism whereby notions of financial or economic profits underpins most transactions.

Impact of Commercialism

Among the various important themes identified on professionalization in accounting, the one that is of major importance to this research due to its imperative for lifelong learning is how commercialization has infiltrated the logics of the profession that used to be rationalized by references to serving the interests of the public (Cooper and Robson, 2006). Thus, while commercialisation or the infiltration of market logics into the accountancy profession is not necessarily the main focus of this study, its impact on lifelong learning should not be easily discarded. This is because most accountants learn with the focus of their client and profitability at the heart of their decisions, while accountants in public sector organisations have also been learning new financial reporting standards as most public institutions adopt or move closer to market-based reporting systems.

Hanlon (1997) notes that the accountancy profession welcomed, embraced, and engaged these new forms of market logics and used it to its advantage. So, commercial logics with a focus on entrepreneurialism and profits and have now come to dominate the profession that once had social service logics to serve the interests of the public (Hanlon 1996, 1997; Cooper and Robson, 2006; Spence and Carter, 2013). According to (Cooper and Robson, 2006), these new forms of professionalization projects therefore elevated the business clients and placed them at the heart of professional services. In effect, the service logic (Hanlon, 1997; Anderson-Gough et al., 2002) that had the public interest in terms of service, ethics, and standards were relegated to the background. And in relation to lifelong learning, it was noted in the section under CPD in chapter two that Watkins (1999) had identified a model depicting a partnership involving individual professionals, the employers, and the professional bodies within which the interests of the clients are placed as the central focus. This has meant that some learning practices will

inevitably be skewed towards satisfaction of the needs of the business clients. That is most accountants learning practices will be more focused on commercial issues that will benefit clients and their firms rather than being stuck in technical domains. And Hanlon, actually notes that, these shifts in professional logics from technical and traditional service to commercialism will impact individual careers (Hanlon, 1997).

Other researchers have also highlighted that these new forms of commercial logics in the accountancy profession brought about new forms organizational structures with more managerial styles of control that may have redefined the professional identities of the accountants. Spence and Carter (2013) have reported from their empirical research (between 2010 and 2012) into the professional *habitus* of senior accountants and partners in four leading global accounting firms in the UK and Canada that these accountants, as they progress to higher levels within the profession come to embody professional commercial logics and somehow leave the technical professional logics to the middle level professionals. They draw from Bourdieu's (1992) definition of habitus, as the internalisation or embodiment of the objective structures of their institutions. Thus, their focus was to explore what the individual professionals perceived to be the necessary attributes and characteristics to become successful in their firms. And part of their conclusion was that even though commercial and technical logics coexist within the accounting firms, the commercial logics have been privileged, and as such partners and senior accountants who are ready to embody these commercial logics are the ones that will progress within the firms to the top level.

Similar to the work of Spence and Carter described above, Hanlon (1997) had also previously undertaken a research between 1990 and 1993 in the United States and Ireland on accountants in six leading global accountancy firms as well as other commercial sector based accountants. Hanlon's main objective was to explore how the 'elite' firms and institutions in the accountancy profession had shifted in terms of their organisational structures in response to taking advantage of the emerging market logics that had brought more commercialism and entrepreneurialism. These new organisational structures therefore had specialism that reflected the needs of the business clients that had moved from more traditional service of auditing to minimisation of tax, strategic change management, and other specialised consultancy services. Hanlon therefore

concluded that professionalism in accountancy had really become a business (Hanlon, 1997: 131).

It must nevertheless be noted that these major research works in the literature were carried out within the bigger global accountancy firms which have been perceived to be sites of professionalization (Cooper and Robson, 2006). But yet still, this notion of commercialism also seems to have permeated and been accepted in other economic sectors, especially the public services. And Ellwood discovered from her research on NHS Foundation Trusts that adopted International Financial Reporting Standards (IFRS) that part of the intention was to follow guidelines from the UK Treasury to adopt *private sector best practice* (Ellwood, 2012:1).

Hence this notion of commercialism is likely to shape the lifelong learning decisions of most accountants in the commercial sectors and even those in public institutions drifting towards private sector reforms. In view of the notions of professionalism and commercialisation, this research will seek to explore how these can impact or influence lifelong learning decisions by looking at how different accounts (irrespective of their organisational contexts and sizes in terms of resources) respond to changes in the profession and its neighbouring contexts as well. Thus, as cautioned previously, the aim is not to dwell so much on the infiltration of commercial logics in accountancy, but rather to create an awareness that part of the multiple factors that influence lifelong learning includes commercial logics.

Professional Identity

Professional identity is more about how professionals identify themselves with the professions to which they belong (Jarvis, 2007) and thus, the extent to which they remain committed to internalising the values of the profession in their conducts (Empson, 2004). But like the concept of professionalism, professional identity, also appear not to have any form of single definition, and therefore appears as one of the contested discourses within the sociology of professions, possibly due to its complexity and instability (Clarke et al., 2013). But the common thread seems to be that professional identity is an ongoing process about who the professional is now, as well as what he/she aspires to be in the future (Beijaard et al., 2004; Mieg, 2008). Beijaard

et al. (2004) who undertook a review of literature on the professional identities of teachers between 1998 and 2000 noted that in most instances the essential features on the concept of professional identity was about an ongoing process of interpretation (involving both the present and future), incorporating both person and context, harmonized sub identities, and above all incorporating the agency of the professional as someone with an active interest in their development.

However, the mention of contexts in the above descriptions of professional identity also implies that other people are involved in the construction and maintenance of professional identities. And here, the emphasis has been more on the relationships that professionals have with other people within or even outside their organisational contexts. Wenger (1998) emphasises on the importance of negotiations in social contexts when it comes to identity and learning. Thus, to him, the concept of identity is about the “pivot between the social and the individual” which requires an ability to negotiate the meaning of experiences of social communities (Wenger, 1998: 145). Similarly, Beech et al., (2007), McInnes et al., (2008), McInnes and Corlett (2012) in their publications on identity work, have also raised the importance of negotiations in the construction of identity. They highlight in various discussions that identity is dynamic and fragmented, and above all emerges from the interactions that individuals have among themselves, groups, and how they make sense of their experiences with the social world (Beech et al., 2008: 959).

Thus, if we understand that identity itself as an “ongoing discursive process that is never quite complete nor ever unified” (Scheeres and Solomon, 2006: 88), then lifelong learning remains one of the best practices to undertake to construct and maintain professional identity. Gendron and Suddaby, writing on the accountancy profession, also define professional identity as a “set of traits that are seen as the essence of what it is to be in a given area of a profession” (Gendron and Suddaby, 2004:3). To them, these traits include possession of expert knowledge, particular ways in which members present themselves, and attitudes and views about professional matters. So, it appears that matters of identity are not just about who we are or want to be, but also more importantly as which groups or social contexts to which we identify ourselves with. Jarvis (2007) emphasises on the commitments of professionals to their professions and work for which they spend most of their working lives and even sometimes in retirement still holding on to that

profession. That is, even after leaving active service, these retiring professionals remain committed because the values of the profession have been internalised in them, such that they will always want to be seen as being part of them.

However, the problem with professional identity appears to be with how to maintain an identity once it has been constructed due to pressures and instabilities within social contexts, as well as changing personal aspirations. The answer seems to lie in the ability of professionals to negotiate their participations through learning that enhances their ability to understand the wider systems as well as their own positions (Wenger, 1998).

Moving away from the contestations in definitions of identity, Wenger (1998) rather tends to highlight the complexities involved in social contexts, in that being able to remain committed to a profession or a social context, there is always the need for social participants to be able to negotiate their identities by actively learning to hold on to their claims of competence. Thus, whether professional identity is about the extent to which an individual remains committed to the ideals of a profession, or how one demonstrates key traits of the profession, what is of significance is about the ability to embrace lifelong learning that enhances both technical and non-technical knowledge through which he/she can demonstrate commitment to the profession.

And this brings us to what seems to be missing in the literature on the accountancy profession; that is, how issues on lifelong learning have not been explored much by researchers and writers on professional identities of accountants. Even though we understand that professionalism and professional identity consider the wholeness of a professional, technical knowledge is surely the main foundation block on which the identity of a professional rests. This means that more emphasis can still be placed on specialised technical knowledge or expertise, and not necessarily discounted when conceptualising the identity of a professional. The next few paragraphs will therefore review some research work on professional identities in the accountancy profession.

Anderson-Gough et. al. (2002) have noted that during the process of professionalisation, more emphasis is given to unstructured behaviour than technical knowledge, meaning that more priority is given to ways of behaving and acting in front of clients (Cooper and Robson, 2006) and how work is presented. In a similar study, Grey (1998) also undertook a qualitative study in a “Big Six” accountancy firm, and found out that being a professional has more to do with

ways in which the accountants conduct themselves than with technical knowledge and accreditation. Grey further notes that the professionals understand that appropriate ways of conduct include issues concerning fairness, physical appearance, gender, sexuality, and hierarchy. The identity of the professional accountant is therefore conceptualised to embrace how the accountant conducts him/herself such that both formal and informal norms needs to be accomplished (Anderson-Gough et. al., 2002). And even, in a fairly recent research work in which Parker and Warren (2013) through the use of photo-driven interviews studied how accountants construct their professional identities that is aligned with their overall personal values, there was no specific mention of lifelong learning. However, more prominence was given to issues of commitment to serve the public and soft skills.

So far, considering the research on lifelong learning and those on professional identities, what I am saying is that there is the need for a form of understanding of the identity of the professional accountant in which both technical knowledge and non-technical knowledge are entwined and given prominent attention, but not necessarily exclusive of each other. In this sense, lifelong learning becomes an intrinsic part of the identity of the professional accountant. Also, another problematic observation is that the literature on professional identity in the accountancy profession which focuses on technical knowledge and competencies have been conducted during periods of training and certifications (Grey, 1994; Hamilton, 2013), while upon completion of studies and certification, the emphasis appears to be shifted to the importance of image and relations. On the other hand, as it has been noted by Billett et al. (2006) that professional learning and professional identities are intertwined there is an implication that learning to maintain professional identity will involve both technical knowledge and the informal norms that are learnt either consciously or unconsciously (Anderson-Gough et al., 2002). And it is the concept of agency through which people have the capacity to exercise creative control over individual-level thought and actions (Given, 2008) that seems to help professionals to make these moves beyond their technical knowledge and negotiate any constraints within their professional contexts. The agency of actors in institutions and its role in the negotiation and construction of professional identities will be discussed further in section 3.2 as part of the broad discussion on institutional theory.

Responding to Change

One of the key imperatives for professionals to engage in lifelong learning has been that almost all professions have been undergoing changes orchestrated either internally or externally (Scott, 2008) to which they must respond. As the accountancy profession undergoes change, partly in response to changes in neighbouring economic sectors and environments, new forms of knowledge are being demanded from accountants. And to this, Kim et al., (2012) in a report conducted for the Chartered Institute of Management Accountants (CIMA), on the identity of Management Accountants after the global financial crisis, have identified that in addition to technical accounting knowledge, non-traditional forms of knowledge are now being demanded in areas of change management and leadership. The challenge for accountants committing to lifelong learning now appears to be in areas that are highly unstructured and characterised by unpredictability of knowledge and expectations of organisations, clients, and the wider society.

However, the ACCA (2012) also takes a slightly different, but optimistic perspective, that due to the changes impacting on the accounting profession, there will be an imperative for accountants to adopt strategic and commercial roles; and thus, calls for new commitments to learning. In reporting on a research aimed at identifying the impact on the major drivers of change for the business and the accountancy profession in the medium to long-term future, the ACCA noted among other important imperatives that a key implication for skills, training and development will be that in spite of the turbulence in the business environment, there will be opportunities for accountants to assume strategic and commercial roles in organisations globally. In terms of learning, the report notes that there will be new emphasis on entrepreneurialism and strategic thinking skills for the future accountant.

Hence the new forms of commercialism (discussed earlier in the chapter) in learning are appreciated or legitimised (Greenwood et al., 2002) by the professional body and are somehow pushed down to the individual accountants to embrace the accompanying change. But even though there is this imperative for accountants to rather embrace the emerging opportunities in the new commercialised era, we should not lose sight of the fact that not all firms and their accountants are strongly positioned in the profession to take advantage of these newer opportunities. That is, some accountants are bound to be disadvantaged in the way they re-

strategize to remain competitive because they do not have similar learning resources or equal access to learning facilities.

So far, this research is taking a view that lifelong learning will remain a central feature of the professional identity (Zukas, 2012) of accountants because it ensures, or at least creates an impression that the accountant is knowledgeable and competent to practice and to be trusted with authority and responsibility (Dent and Whitehead, 2002; Jarvis, 2007). That is, there is confirmation in the existing literature that a core feature of being a professional is the need for accountants to remain up-to-date with developments in their field to enjoy the continued legitimacy and trust (Jensen et al. 2012) from clients and the public.

Contribution of Organisations in Maintenance of Professional Identities

Organisations, as employers of professionals are usually in a position to provide much support in the construction and maintenance of professional identities through the promotion and support of lifelong learning. However, such support is likely to shift more power into the hands of the employers as they will have the bargaining power in what gets identified to learn to ensure organisational practices are maintained.

There is rich literature on how organisations support the maintenance of professional identities by providing an enabling environment for professionalism to be practiced which not only ensures that clients have confidence in the work of the professional accountants; but also, serves as something that equips the accountant with skills that can be easily transferred into other career domains. But further to the new forms of commercialisation noted earlier, Evetts (2003) notes from a general professional perspective that new forms of professionalism have emerged that depict that control has shifted from professionals into the hands of organisations. Evetts (2012) further notes that with most professionals now working within organisations which are oriented towards profits, capital accumulation, and cost effectiveness, the issue of managerial control will continue to diminish the autonomy and independence that were once enjoyed by practitioners. The implication for lifelong learning is that professionals will continue to be subjected to all forms of annual reviews of performance management and appraisal schemes

that are controlled by senior managers (described as performativity earlier), all in the name of aligning employee developments with wider business processes that facilitate continuous learning (Mone, 2011).

This idea of aligning the employee learning needs with that of the organisational objectives may bring us closer to the concept of organisational identity in professional accountancy environments. Empson describes organisational identity as the expression of how organisational members define themselves as a distinctive social group (Empson, 2004: 759). Even though this study focuses more on professional identity and lifelong learning; it is worth mentioning what Empson is saying because in the grand scheme of a bigger theoretical framework, professional identity itself can be shaped by organisational identity.

So far, I have observed that professional identities are now being challenged from different dimensions; including the demands of professional bodies, the competency requirements and expectations of employing organisations in the forms of annual performance appraisals; and possibly the expectations and objectives of the professionals themselves which could be self-imposed in the form personal targets and future career aspirations.

Summarising the Key Themes in the Literature

Throughout the first part of this chapter it has been observed from the literature that within the accountancy profession, the idea of being a professional is more than having an identity existing as a symbolic resource (Schinkel and Noordegraaf, 2011) but also more of commercial significance. The observations from the literature on lifelong learning and professional identity in the accountancy profession, which has informed this research are summarised briefly in the paragraphs in the next few paragraphs followed by a representative diagram.

Firstly, lifelong learning remains an embodiment of the individual professional accountant in the sense that it is internalised within the professional at the very entry point into the profession that, as an expert with relevant knowledge and skills, there is a need to learn continuously to perform professional duties competently. So, for the accountants, lifelong learning is not necessarily something that they are encouraged to do, but rather it is an implicit feature (Field,

2006) of their identities as professionals. Secondly, lifelong learning within accountancy is somehow contentiously seen more as a personal responsibility of the individual accountant, while employers and professional bodies remain or retreat to become facilitators or providers of ‘scaffoldings’. There is contention here because we have been made to believe that professional lifelong learning has moved from being an individual reflective action to embrace the social contexts within which the learning takes place, and as such we do not expect the role of the employers to be discounted.

A third critical issue identified in the literature has been the challenge facing the professional accountant in managing the contextual constraints that they face in pursuing their lifelong learning objectives. This is mainly because the support mechanisms of employers and professional regulatory bodies are also the same forces that serve to constrain the individual agency of the professional as they are required to align their learning with the organisational or institutional objectives. Because change also dictates what an accountant chooses to, or must learn, the identity of the professional accountant is never static. One of such key issues is the huge impact of commercialism that has permeated almost every fabric of the accounting profession, even forcing public sector accounting to adopt market-based principles which are somehow deemed to be best practices.

Figure 3.1 below depicts the main themes summarised in the previous paragraphs and will form the core of the research questions.

Fig 3.1 Areas being Explored for Research Questions

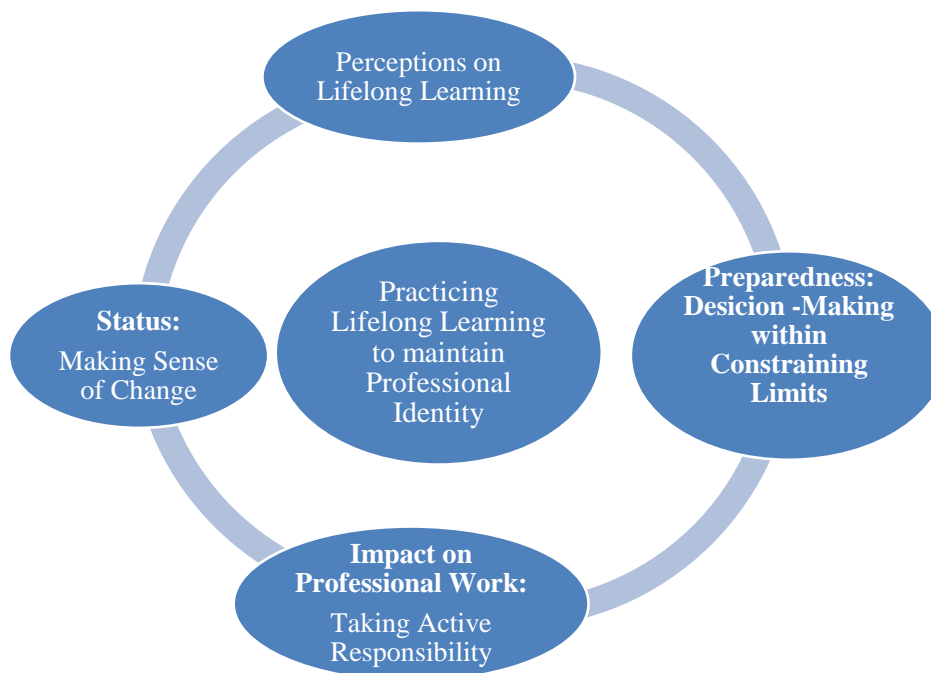


Figure3.1 Areas being explored for research questions

The tentative theoretical argument is that, accountants will continue to place lifelong learning at the heart of their professional identities to maintain their competencies, which ultimately ensures that their identities as experts and knowledgeable people are maintained. And in doing so they are prepared to manage the forces of the constraining contextual structures, and taking active responsibility for lifelong learning decisions that impact on their professional work, as well as responding positively to changing structures in the profession and its external environments.

3.2 Developing A Theoretical Lens

In this section, my focus is to discuss major social theories that have shaped this research work from the construction of the problem being explored as well as its conduct through the data collection, analysis, and discussion stages. Having reviewed and discussed existing literature on lifelong learning and the underpinning theoretical concepts of professional identity, it is now appropriate to find existing theories that can help me link my research to the knowledge that exists already in the sociology of professions. The framework developed will also help in my ability and the extent to which I can make claims of generalisations of my findings into the broader accountancy profession.

Professionals, as social agents in professions which are themselves domains or cultures of knowledge (Jensen et. al., 2012) have a moral responsibility (Watkins, 1999; Field, 2006; Jarvis, 2007) to learn continuously as they are conceptualised as knowledge experts (Fenwick, 2009). Relating to this research, the individual accountancy professional, has a challenge to remain knowledgeable to continue to accrue the benefits available in the competitive professional arena. On the other hand, employers who may also perceive their human resource base as their greatest asset will be willing to invest and support the professionals to learn, for them to make contributions to the achievement of the organisational objectives. Professional bodies also want to regulate and facilitate learning to ensure that only members who are competent to practice are granted the professional licence or certificates. Hence, the major reality with lifelong learning remains how the individual accountants can negotiate and make relevant choices and commitments within the constraining boundaries that also serve to resource them.

Within the accountancy profession, the case for lifelong learning is being made because knowledge and ideas appears to be the primary weapons (Scott, 2008). However, the arena of professional lifelong learning is also a contested terrain (Ozga, 2000) in the sense that the individual professional accountant must mediate competing demands of personal interests, the needs of workplace structures, and the professional regulatory demands. Part of the tentative theoretical arguments have been that professional identities can be enhanced through lifelong learning. And this was therefore a major focus of the investigations during the data collection exercises. For now, to be able to understand and analyse the data collected, I am drawing on

existing social theories to serve as a fruitful lens through which I can look at the data to explore how the practicing of lifelong learning is linked to maintaining or enhancing professional identities.

The theoretical framework has been built by drawing from Pierre Bourdieu's theory of practice, incorporating concepts of field, capital, habitus and doxa, and aspects of institutional theory focusing on agency and institutions. Previously I noted that the major phenomena from the literature reviewed included lifelong learning, practices, responsibility, agency, professionalism, and professional identity. Hence my main aim in this section is to develop a theoretical model that demonstrates that within the accountancy profession, as change continues to take place, accountants as active agents in the construction and maintenance of their professional identities engage in lifelong learning practices that ensures that their professional competencies are never compromised.

I am adopting Bourdieu's *thinking tools* of field, habitus, capital and doxa, because these interrelated concepts can help me in understanding accountants' practices of lifelong learning even when the professional contexts appear to constrain some of their actions. Bourdieu's theory of practice has been noted for its insightfulness in helping to transcend the dualities that characterise the objective structures of societies and the subjective agencies of individuals (Grenfell and James, 1998; Everett, 2002) mainly because of the genetic link between "social structures and mental schemata" (Bourdieu and Wacquant, 1992: 12-13). Given the fact that this research is underpinned by a constructivist ontological philosophical assumption, Bourdieu's theory of practice can be of much help in helping me to understand how different accountants perceive and deal with the challenges they face in their lifelong learning practices. That is under a constructivist perspective, different people will have different perspectives or multiple realities about same phenomenon.

However, before proceeding to engage in discussions of Bourdieu's theory of practice and the other relevant concepts under institutional theory, it will be ideal to briefly describe one of the longest and major debates in sociology relating to the tensions between social structures and agency of individual actors due to its significant implication for lifelong learning. After this description, a relatively better picture is likely to emerge as to why Bourdieu's theory is relevant.

Tensions between Structures and Agency

The relationship between social structures and individual actions appears to be one of the long-contested debates within social theory (Jarvis, 2007). The tension surrounds the arguments as to whether social institutions, conceptualised as independent and objective structures tend to influence or control the agency or free will of individual social actors which is usually based on subjectivity. Jarvis notes that there are two sides to this argument; that either we believe that the social structures exist independently and therefore are able to mould individuals, or that we think that it is rather individuals existing independently who develop social structures due to their interactions. So, for him, neither of these positions is tenable as both agency and structure are to some extent mutually dependent (Jarvis, 2007:32-33). On the other hand, Archer, thinks that either of these two opposing ends can be dominant, such that we may be tempted to think that they are ontologically inseparable as they enter or cross into each other's constitution (Archer, 2003: 1).

However, the important implication of this tension between structure and agency for this research on lifelong learning is therefore the extent to which either the social institutions or organisational contexts (in the form of employing organisations and professional regulatory bodies) can influence the learning actions for individual accountants, or how capable the individual professionals can remake or contribute to the remaking of the social structures once they have emerged from the learning process (Jarvis, 2007). Thus, for lifelong learning, the emphasis is on us appreciating that as much as individuals may have their own dispositions, their learning does not just occur within social contexts, but rather they are a reciprocal and constitutive part of these learning contexts, thereby making it difficult to do any artificial separation (Hodkinson and Hodkinson, 2004: 168). Battilana (2006) for instance notes that individual actors face challenges in acting strategically or innovating since their beliefs and actions are determined and constrained by the institutional environments within which they are embedded. But there is also a positive side to this structure versus agency debate, in the sense that organisational structures in most instances also serve to resource and empower agents (Scott, 2008; 2014). Bourdieu's theory of practice, therefore helps to understand, appreciate and manage the tensions between social structures and agency of individual actors (Bourdieu, 1977).

In the next few subsections I will start by describing and discussing these major concepts followed by how the concept of field has also been used by institutional theorists in their contributions to the sociological debate on the structures versus agency, which will help understand how accountants manage the constraining structures. This will then be followed by a conceptualisation of the accountancy profession as a field within which different institutions, work organisations, and individual accountants learn to ensure that their positions are secured as they compete for the available resources. Even though part of the arguments running through this research is that, learning continuously adds to capital accumulation, since the ability of an accountant to maintain his/her professional identity is enhanced; we cannot talk about capital in isolation without giving adequate consideration to the other related concepts like habitus and doxa.

Theory of Practice

Bourdieu's theory of practice comprises the major concepts of field, habitus, and capital, and he provides a formula that summarises this in this equation: [(habitus) (capital)] + field = Practice (Bourdieu, 2010: 95). That is, within the social world a practice is composed of the field as the bounded space of interaction within which there are agents with different orientations and dispositions in the form of habitus and possessing different levels of resources as capital. These concepts will be unpacked in the next few subsections demonstrating how interconnected they are.

Fields as Competitive Social Spaces with Ongoing Struggles

For Bourdieu, the field is a network or a configuration of objective relations between positions occupied by the agents (Bourdieu and Wacquant, 1992: 97). He perceives it as a social space with different positions (Bourdieu, 1989; 2010) within which there is competition among agents, but also relations and interactions (Thompson, 2008). But these sorts of interactions and competitions happening in the field are seen as a form of 'game' playing with written and unwritten rules; in which participants have a feel for what is at stake (Bourdieu, 1990). Another

way to look at the rules is that each field has its *specific irreducible logics* (Bourdieu and Wacquant, 1992) which are perceived as a form of *doxa*. To Bourdieu the doxa represents a form of presupposition and unquestioned belief (Bourdieu, 1990). Deer (2008) explains that the doxa is the cornerstone of fields as it ensures stability of the objective social structures.

However, considering the competition in the fields, Bourdieu talks about the existence of dominant and dominated agents (Bourdieu and Wacquant, 1992) who due to the inequalities in their various forms of capital (economic, cultural or social) tend to engage in continuous struggles to play the ‘games’ of the field to their advantage. And in this sense, he emphasises that “not all players can play to increase or to conserve their capital” (Bourdieu and Wacquant, 1992: 99).

Capital as Resources and Purchasing Power

In the above section, fields were identified mainly as bounded social spaces within which different social agents occupy their respective positions depending on the resources they accumulate in their attempts to play the field ‘game’ to their advantages. And it is such resources that Bourdieu refers to as capital, which in addition to helping to understand the medium of field operations, also serves as the primary ‘currency of exchange’ for buying positions in the fields (Grenfell, 2008: 214, 222-223). For Bourdieu (1986), capital is composed of three major forms of: economic, social and cultural. Economic capital includes money wealth (the currency or medium of exchange in the field), which equates with the financial resources possessed by different agents (Hodkinson and Hodkinson, 2004).

Social capital which embraces the importance of durable social networks or relations provides all members with a sense of collective belongingness in the field (Bourdieu, 1986: 8-9). So, for Bourdieu the volume of this form of capital depends on the extent to which one can mobilise his/her network connections. Grenfell and James (1998) also add that, within such social networks, there are usually common tacit agreements which legitimises social aspirations and achievements.

Bourdieu (1986) describes the third form capital as of cultural, which exists itself in three main states of embodied (long-lasting dispositions of the mind and body, and internalisation of values); objectified in the form of possessing cultural goods; and institutionalised state that guarantees cultural statuses in the form of legitimized certifications. Cultural capital can therefore come from educational studies in the form of academic qualifications (Grenfell and James, 1998:20-21). As far as this research is concerned, the form of cultural capital which will be of immense significance to professionals is the institutionalised capital or certified capital which exists in institutions and certificates but neither in minds nor bodies (Everett, 2002). Everett further notes that Bourdieu showed that such an institutionalised capital implies that the holders have been officially recognised, and guaranteed as having competence that even separates successful candidates from the unsuccessful ones (Bourdieu, 1989 in Everett 2002:63).

Even, though capital does not necessarily have to be in the form of material or economic possessions to be valuable, Bourdieu (1986) emphasised that social agents should be able to convert the other forms of capital (mainly cultural) into economic capital, else such capital on their own stands the risk of being meaningless. And this brings us to symbolic capital which exists in disguised forms combining prestige and merits of acquisition (Bourdieu, 1986: 5).

Symbolic capital appears in a composite form because it does not necessarily exist on its own (Everett, 2002), as it arises only when there is misrecognition of the other forms of capital due to the arbitrariness of their possession (Bourdieu and Wacquant, 1992). And Bourdieu mentions cultural capital as being one of the forms of capital that can give rise to such symbolic capital. He puts it as follows:

“because the social conditions of its transmission and acquisition are more disguised than those of economic capital, it is predisposed to function as symbolic capital, ie to be unrecognised as capital and recognised as legitimate competence, as authority exerting an effect of (mis)recognition” (Bourdieu, 1986:5).

Bourdieu notes that generally speaking, social agents, as *bearers of capital (but not particles that can be easily pushed by external forces)*, will always act to preserve their capitals or their subversion (Bourdieu and Wacquant, 1992:108-109). And in the next subsection, I will explore

how through the notion of habitus, how social agents are able to orientate themselves towards the ‘game’ being played in the field to enhance or preserve the capital they acquire.

Habitus in the Theory of Practice

I noted earlier that within the theory of practice, Bourdieu perceives the field as the objective end of the structures, while social agents rely on their subjective views to enable them cope with the struggles and constraints of the fields. Even though the objective structures may empower and resource agents (Battilana, 2006; Scott, 2008), they are more noted for the constraints that they impose on the actions of individuals. Hence, the essence of the habitus is to serve as a mediating link (Maton, 2008) that can help social agents cope with the forces that structure these social spaces Bourdieu (2010).

Bourdieu describes the habitus as the generative or creative capacity that is inscribed in systems of dispositions that enable individuals or groups of people to have a *practical mastery* of the ‘game’ that goes on in the field (Bourdieu and Wacquant, 1992: 122). And for dispositions, he notes that they include all forms of virtualities, potentials, and eventualities (Bourdieu and Wacquant, 1992: 135). But in a relatively easier explanation, Jenkins (2002) thinks that it is the habitus that *disposes* people to act. Thus, the habitus provides the basis for the generation of practices or helping to make “*strategic orientations towards the game*” (Bourdieu and Wacquant, 1992: 99). So, for Bourdieu, a key characteristic of the habitus is that, it is a durable product of history that produces both individual and collective practices and thereby ensuring that past experiences and schemes of perceptions are brought into the present. And part of the reasons given to the existence of inequalities in the distribution of capital in fields is that, at any point in time, different agents enter the field with different life histories in the form of unique habitus.

However, it is also worth noting that the habitus is also a depiction of the external structures of the field internalised or embodied in the individual or group of agents (Bourdieu, 1992). That is, in the theory of practice, not only does the field structure the habitus; but the social agents through their habitus are also capable of contributing to the meaningful constitution of the field (Bourdieu and Wacquant, 1992). This, to Bourdieu happens because the agents believe that the

field is endowed with a sense and value, in which it is worth investing one's energy (Bourdieu and Wacquant, 1992: 127). This confirms what he had earlier said that, there is an existence of a dialectic or two-way relationship between habitus and fields which ensures that practices are made and also remade (Bourdieu, 1989).

So far, the discussion has shown that Bourdieu's theory of practice, incorporating key concepts of field, habitus, and capital helps the researcher to go beyond the dichotomy (Grenfell and James, 1998) of constraining objective structures and subjective world views of individuals. I now turn to institutional theorists to discuss how they have also drawn on Bourdieu's concept of field to demonstrate the relations between agency and social structures within the contexts of institutions and organisations.

Institutions and Agency in Fields

The aim in this subsection is to demonstrate that within fields there are various institutions and organisations that serve to empower as well as constrain the activities of social agents, and that institutions tend to exhibit features similar to that of fields or subfields in the area of logics, rules and regulations. While it is also possible to see such institutions and organisations as subfields within the broader context of the main fields, I prefer to see entities such as professional bodies and employing organisations as institutions located within the broader field. This is in line with what has been identified in the literature where leading institutional theorists (Greenwood et al., 2002; Scott, 2008, 2014) have conceptualised professional bodies and accounting firms as institutions or organisational fields.

And it is within such institutions and employing organisations that social agents are directly located, which exemplifies the operation of a three-level analysis of macro (fields), meso (institutions and organisations), and micro (individual) levels. I will also draw on the description of agency as a concept relating to how individuals act with interests in fields. It appears that institutional theorists prefer to use agency rather than Bourdieu's concept of habitus, even when they have used the concept of field and social positions in their work on how institutions operate.

Institutions

Parsons is noted to have described institutions as a system of norms that “regulate the relations of individuals to each other and also define what the relations of individuals should be” (Parsons, 1934/1990 in Scott, 2008: 14). DiMaggio and Powell (1983) also offer a similar key feature of organisational fields to be the extent to which there is *connectedness* in the form of existing transactions that tie organisations to one another. And they further describe organisational fields as the “aggregate of organisations that constitute a recognised area of institutional life, key suppliers, resources, product consumers, regulatory agencies, and other organisations that produce similar services and products” (DiMaggio and Powell, 1983: 147).

In addition to the existence of relations between different organisations and agents, another key feature of institutions is how they regulate the activities of agents located within them. And to this, Scott conceptualises institutions as comprising of “regulative, normative and cultural-cognitive elements” (Scott, 2008: 48) through which legitimacy and stability can be given to social life. In explaining this packed description of institutions, Scott describes regulative pillars to include rule-settings and coercive mechanisms; while the normative pillars promote shared norms and appropriate behaviours; and lastly the cultural-cognitive pillars emphasising shared conceptions about social reality. Even though professions as institutional agents can exhibit a combination of these features, in this research adequate consideration is being given to the regulative pillars as the framework through which professional learning activities can be regulated. And like fields, such stability in institutions can be maintained by ensuring that existing *institutional logics* that tend to be bases of the *governance systems* (Scott, 2008; 2014) are adhered to.

Agency and Its Importance in Lifelong learning

Agency, as noted briefly in section 3.1, enables actors to have the ability to have some effect on the social world, Scott (2008). And from a democratic point of view, Given describes agency as the capacity to exercise creative control over individual-level thought and actions, based on the assumption that human beings are imbued with some form of free will (Given, 2008: 14-15). Callon (2005) is noted to have defined agency as “the capacity to act and give meaning to action”

(Callon, 2005 in Fenwick and Edwards, 2011: 720). So, at the individual level, agency is associated with intentions, initiative, and power (Fenwick and Edwards, 2011). Lawrence et al. (2011), note that individuals are not just accomplices to institutions, but rather they act as agents who are motivated, behave, and relate directly with interest and attention; which are always ongoing with constant reflections and strategic operations.

Thus, if we are seeing agency as the subjective end of the objective versus subjective argument, then there might be some resemblances to the habitus component in Bourdieu's theory of practice even though Bourdieu has been accused of not giving much consideration to agency and consciousness (DiMaggio, 1979; King, 2000, all in Sullivan, 2002: 152). Battilana (2006) has been able to draw on the work of Bourdieu to argue that the ability of an individual to enact his or her agency and thereby make a contribution towards shaping (or reshaping) an institutional or organisational environment depends on the social position he or she occupies in the field.

A major factor that has been identified to shape agency is individual subjectivities incorporating dispositions and, and identities; part of which is clearly what habitus was about as discussed in the previous subsection. For Billett, subjectivities of individuals comprise "conceptions, procedures beliefs and values and dispositions that are both conscious and non-conscious" (Billett, 2006:6). And to this he further notes that subjective experiences are central to our learning and working lives because part of it is expressed through the *sense of self* that guide intentions and the degree to which individuals negotiate their participation in cultural practices.

So, while agents, through the mechanisms of their habitus and agency contribute to the remaking of cultural practices in fields; their behaviour itself is partly a reflection of how they have been internalised by the structures of the field (Bourdieu and Wacquant, 1992). Battilana (2006: 654) provides more emphasis by noting that individuals face a challenge in pursuing innovations because their beliefs and actions are determined by institutional contexts in which they are located. And it has also been noted that the "objectivity of the institutional world itself is a humanly produced, constructed objectivity" (Berger and Luckman, 1967 in Battilana, 2006: 654), implying a significant role played by social agents in the construction and maintenance of the objective structures of society.

However, exercising agency may not necessarily rest solely on the responsibility of the individual professional, and that institutions and organisations may have to provide enabling environment for such agency to be exercised, since “the agency of professionals is both a condition and outcome of the professional institutions and the structure of their environment” (Giddens 1994; Dirsmith et al. 1997 in Anderson-Gough et al., 2002:53). That is, the duality of agency versus structures will always persist in professional learning contexts, since both individual professionals and institutions usually have different long-term objectives. But Billett (2006) notes that, what matters are the relational interdependencies that can ensure that one aspect of the equation is not privileged over the other. Hence, Bourdieu’s theory of practice, according to Grenfell and James (1998) can provide a meaningful way to transcend such a duality between the subjective behaviours of human beings or social agents and the objective structures of the social world.

Considering the ongoing tensions and contestations in professional environments concerning issues of loss of control and jurisdictions, Eteläpelto et al. (2014) have called for professional learning that goes beyond technical knowledge, skills and competencies to embrace agency in the ability to renegotiate and reclaim any forms of lost professional identities in these times that most professionals are subjected to organisational and managerial controls. But in all these, much more is still demanded from the modern professional in the form of performativity, which is manifested in the replacement of the exclusivity and autonomy that the professionals once enjoyed with objective systems of accountability and performance measurement systems (Dent and Whitehead, 2002). So, in response to this, Eteläpelto et al., (2014) argue more for the exercising of professional agency, which they describe to include the extent to which professionals are influential in the choices and stances on issues affecting their work and professional identities, because professionals are always facing challenges in how they mediate the influence of both the resourcing, yet constraining professional and workplace structures.

However, in talking about the importance of agency in the negotiation of professional identity, there is also a caution that different professionals enact agency and thus construct their professional identities in different ways (Eteläpelto et al., 2014) due to differences in historical backgrounds, different workplace structures, and different orientations to the future. Thus, even within the same profession and same work contexts; there is a tendency for different

professionals to perceive same learning opportunities differently due to their differing dispositions (Hodkinson and Hodkinson, 2004).

Hence, we are bound to see that different accountants engaging in lifelong learning are being motivated by different socio-economic forces and different aspirations either to secure their positions or to move upwards to gain new positions in the professional field. And to this, Scheeres and Solomon (2006) note that, in most cases the struggles that go around identity is usually about people struggling to seek closures, especially when seeking different social positions. For this research, the implication therefore is that professionals are mindful of their social contexts as well as their own individual circumstances in making decisions on lifelong learning.

In connection with the theoretical framework for this research, it is being maintained that the professional accountant must actually exercise his/her agency in identifying what knowledge needs to be gained to carry out their work competently. They must therefore be able to manage in an effective way, the challenge to satisfy all competing demands from workplace structures, professional regulatory bodies and also their own personal needs. Thus, agency is more about our ability to commit and engage in the learning process even in the midst of change and constraints (Biesta and Tedder, 2007 in Lindsay, 2013: 2; Scott, 2008).

3.3 Application of the Theory of Practice in Accountancy

Having discussed in a broader context, the meaning of the theory of practice and institutional theoretical concepts of institutions and agency, my attention is now turning to look at how these concepts can be applied in the accountancy profession. I will then be in a position to consider how this theoretical model can provide productive lenses through which the various phenomena (lifelong learning, professional practices, responsibility, and professional identity) from the literature can be looked at prior to the analysis of the research data.

Accountancy as a Field with different Institutions and Agents

Bourdieu's field concept, with its focus on competition, relations, and interactions in a bounded space provides an insightful way (Everett, 2002) of looking at the accountancy profession as a field undergoing major structural changes manifested through changing power relationships (Hodkinson and Hodkinson, 2004) and debates about threats to jurisdictional control (Abbott, 2010). I have drawn on Bourdieu's theory of practice to conceptualise the accountancy profession as a field within which different institutions in the form of employing organisations, professional bodies, and accountants as agents who are conceptualised as bearers of capital (Bourdieu and Wacquant, 1992) with their dispositions interact relationally as well as compete for resources. There are different institutions or associations with specialised technical areas of practice which is an indication of how competitive and fragmented the profession is (Anderson-Gough et al., 2002). This is coupled with the fact that different accountants also work in different institutions or in different economic sectors.

One area for which Bourdieu has been challenged is about the existence of too many fields, and the difficulties in drawing their respective boundaries (Thomson, 2008). But the existence of different institutions within the accountancy profession also implies that there are different accountants who are likely to be positioned differently within the broader profession, as they are either employed by relatively more resourceful firms or they would have entered the profession as different individuals (Grenfell and James, 1998) rich in qualification and technical experience. The implication for lifelong learning is that, such accountants positioned in different institutions or subfields at different stages in their careers, will end up reworking their learning strategies as they encounter different practices. Bourdieu likens a social reality in which a habitus encounters a field for which it is a product of, to a fish in water for which it takes the weight of the water for granted because it does not feel the weight (Bourdieu and Wacquant, 1992: 127). However, it appears that if there is an encounter with a new field or water, we will expect the habitus or the fish to spring up and respond appropriately by learning the new field conditions.

On the issue of inequalities, there are some accountants who may have entered the profession as graduate trainees and hence obtained specific lucrative training contracts combining on-the-job professional training with support for professional examinations tuition (Grey, 1994), whilst

others may have acquired their qualifications while working and studying on self-directed and self-finance basis. And according to Duff and Mladenovic (2013), because these different members enter the accounting field from a range of different backgrounds including nationalities, gender, training institutions they are likely to experience the ‘game’ of professionalism differently, which to a greater extent can impact on their current and future learning practices.

Such differences would give rise to different capital accumulations that can also lead to differences in the extent to which the respective accountants can contribute to the remaking of the practices within the profession. And considering that much learning occurs as a by-product of work practices (Eraut, 2004), the implication is that accountants working in the bigger global accountancy firms are likely to enhance their technical expertise and thereby their accumulated capitals to a greater extent because they are likely to be involved in or work on relatively bigger or international projects. Thus, the perceived inequalities in the profession are likely to be reproduced.

This is therefore an area that is explored further in the data analysis chapters to uncover and understand how accountants who work in less-resourceful organisations can still be active agents in their learning practices. That is the ‘game’ being played should not be seen as a level playing field due to unequal distribution of capital and occupation of different positions by different agents (Hodkinson and Hodkinson, 2004). Such differences also imply differential power relations (Hodkinson et al., 2007) meaning that in organisations people occupying relatively higher positions within the organisational structure or hierarchy are likely to enjoy greater access to learning opportunities than lowly-placed workers (Hodkinson and Hodkinson, 2004; Ashton, 2004).

Accountancy also exhibits features of a ‘game’ played by different players in different positions with much interest or *illusio* and (Bourdieu and Wacquant, 1992). There are also *specific irreducible logics* (Bourdieu and Wacquant, 1992), or *institutional logics* that tend to be bases of the *governance systems* (Scott, 2008) through which institutions like professional associations regulate and control the activities of members. Within the accounting profession, despite the existence of the various professional associations or institutes, and its consequent fragmented nature (Anderson–Gough et al., 2002), the common *logic* or primary belief shared

by all associations has always been that the profession operates to serve the interests of the public, rather than the private interests of firms and professional bodies (Paisey and Paisey, 2012 in Duff and Mladenovic, 2013:14). This professional logic of serving the interest of the public was identified in the literature review as the pillar on which professionalism and the need for lifelong learning rests.

Thus, as far as professional lifelong learning is concerned, the accountancy professional associations have, as part of their activities to ensure that the *logics* of the profession are maintained, require accountants to commit themselves to lifelong learning programmes by updating themselves with all needed technical and professional knowledge, through the fulfilment of the requirements of Continuing Professional Development (CPD) programmes to remain competent and knowledgeable in today's dynamic and demanding economic environment (Delange et al., 2012). And this system of governance (Scott, 2014), as a form of field written rules, seems to have been an effective tool in the sense that members have had to comply with this annual requirement by making declarations of knowledge activities undertaken, for which failure to comply can lead to revocation of professional or practicing licences.

Hence such logics and willingness by accountants to comply can be perceived as a form of doxa, which to Bourdieu represents a form of presupposition and unquestioned belief (Bourdieu, 1990) serving as the cornerstone that ensures stability in the field (Deer, 2008). However, even though field rules can change at any time (Hodkinson et al., 2007) there is an implication that the imperative for professionals to learn continuously becomes a general agreement or presupposition shared by all contestants (Hodkinson et al. (2007) because it is through the knowledge and experience gained that one maintains professional competence. And it appears that most accountants subscribe to this conception without much questioning or resistance as a form of identification with and a commitment to the profession (Rothwell and Herbert, 2007).

Another fundamental feature of fields emphasised by Bourdieu (1992) has been on the dynamic relations (which are more than mere interactions) that exist among the social agents, and institutions. Thus, he says: “to think in terms of a field, is to *think relationally*” (Bourdieu and Wacquant, 1992: 96-97) about the analytic relations that exist between social agents and institutions who occupy objective positions based on their amount of accumulated capital.

However, Grenfell and James (1998) have extended this idea of relations in fields by noting that there are identifiable interconnecting relations within specific fields, as well as with other external fields. And also from an institutional perspective, Scott (2014) notes that because “*fields are never self-contained*”, there is the need to “*think across fields*” when talking about relations. It therefore becomes imperative to give similar or considerable attention to what goes on within fields as well as the ideas and actions going on in their respective neighbouring fields (Scott, 2014: 251). Cropper et al., (2008; 2011) have also noted the existence of inter-organisational relations among different business firms and even different government agencies in which they seek to maximise long-term strategic benefits.

That is in relation to lifelong learning, accountants must also demonstrate awareness of changes and key developments taking place within other industries or economic sectors in addition to the technical knowledge needed in their own respective areas of practice. Changes in related fields tend to cause major shifts in the operation of the accountancy profession, and thereby prompting the need for new skills set (Hicks et al., 2007) and knowledge and hence a requirement for lifelong learning. It has been noted that, fields as well as their neighbouring fields are never static, but tend to be in states of flux or constant changes (Hodkinson et al., 2007), and to which Scott (2008) notes that; the empirical environments within which professions operate have undergone changes overtime mainly from both endogenous and exogenous. Some of the key changes that have occurred in the accountancy profession have resulted as a response to changing macro or market pressures (Suddaby and Greenwood, 2002) in other fields especially banking, taxation, increased government and international regulations of capital markets, and technological shifts. These have led to fundamental changes to the structures of financial reporting standards, which in part led to the adoption of International Financial Reporting Standards (IFRS) with the aim of harmonising financial reporting standards across the globe.

But when talking about change, it is worth noting that this is an area that Bourdieu’s work has been criticised for being too deterministic (Jenkins, 2002) because they focused much on reproductive aspects and little on changeability and individual agency, even though he did indicate that the ‘games’ being played in the fields are unending (Thomson, 2008). But Hardy (2008: 131-132) also notes that Bourdieu may not have necessarily ignored change in his work;

but rather he presupposed change as occurring at any time because the histories of fields and individuals are ongoing, such that, for individuals to maintain their capital levels, they must respond by learning and training to changing field conditions. This helps in avoiding any potential hysteresis, which according to Bourdieu happens when the habitus gets out of sync with the field conditions mainly because the new environments we encounter are too distant from the ones for which we are objectively fitted to (Bourdieu, 1977: 78).

What has been emphasised about the concept of field and its implication for lifelong learning in accountancy has been that institutions and organisations within which agents (or professionals) work are objective spaces within which active relations and interactions take place depending on the social positions occupied by the agents. However, such relations and interactions have been noted to depend much on the capitals accumulated by the agents, meaning that professionals are more than likely to position themselves within the fields and emerging new fields or sub-fields with relatively higher levels of capital. And also, the turbulent changes (Evetts, 2012) occurring in the field, can potentially lead to loss of positions and incomes due to restructurings, implying the need for professionals to relearn, hence the significance of being committed to the cause of lifelong learning. The next subsection will therefore discuss how capital, as manifested in major forms of economic, social, cultural, and symbolic (Bourdieu, 1986) can be maintained or enhanced when accountants commit themselves to lifelong learning.

Learning to maintain Capital in Accountancy

All the major forms of capital (economic, cultural, social) identified by Bourdieu (1986) do not just exist in the accountancy field, but also in shapes of inter-convertibility. Accountants rely on their qualifications as a form of cultural (institutionalised or certified) capital to serve as a *passport* (Anderson-Gough et al., 2002) when moving into other careers. Grey (1994: 483;) has also observed that accountants who complete their training contracts with the Big 4 professional service firms usually move into different careers in industry and other commercial sector organisations for relatively lucrative positions.

Professionalism as a mode of how professionals conduct themselves has also been conceptualised by Schinkel and Noordegraaf (2011) as a form of symbolic capital, partly because in the process of exercising knowledge and expertise, symbols are invoked that serve to legitimise ambiguous work. Thus, if professionals have been conceptualised as specialised experts and knowledgeable people (Fenwick, 2009) who may have won the trust of the public or clients to serve their interests, then it is imperative that such professionals conduct themselves such that they always appear as being up-to-date with technical knowledge. And in the opinion of Evetts, having exclusive ownership of an area of expertise, knowledge and power to define problems in that area are part of the ideology of professionalism that appeals to professionals (Evetts, 2003). That is the holding of cultural capital in the form of institutionalised certification facilitates the enhancement of professionalism as a form of symbolic capital.

However, it is also these same advantages of being a professional that also brings in continued challenges which makes it imperative for professionals to continue to learn as well as explore newer ways of practices to deliver better, faster, and relatively cheaper services to clients and society. That is, even amid continued difficult challenges and changes, professional accountants should still be committed to lifelong learning, because there is the need to maintain their responsibilities and identities since according to Dent & Whitehead the term ‘professional’ remains a much-sought label for those agencies and agents seeking wider recognition and value of their particular knowledge specialism” (Dent & Whitehead, 2002: 3). So, in the midst of institutional change, professional accountants will be committed to maintain the value of their qualifications (Anderson-Gough et al., 2002). This is what was discussed in the section under CPD-related learning that, it is imperative for accountants to engage in continued learning to ensure professional competence in return for trust from the public.

Employing organisations may also have contributed to the different levels of symbolic capital in accountancy and thereby confirming the manifestation of the inequalities in the field. In spite of being described or labelled as dominant institutions within the accountancy profession, the Big 4 professional service firms have also been credited with enhancing the understanding of professionalization and regulation, because they tend to be important sites within which standardized accounting practices and professional identities are promoted (Cooper and Robson, 2006). However, accountants in smaller sized organisations can also draw from their social

capital (Bourdieu, 1986) in the form of networks shared with other professionals to pursue their professional learning needs. Field and Spence are noted to have highlighted the importance of networks and norms as a key setting for informal learning (Field and Spence, 2000 in Field, 2006:141). It may therefore not necessarily appear that limitation of organisational resources to support professional lifelong learning and development will prevent accountants in smaller firms from fulfilling their learning needs and thereby developing and maintain their professional competencies.

It is however, worth noting that capital, in whatever form it may exist may not necessarily remain at the same level or amount as they tend to be subjected to devaluation or disruptions resulting from changes within the field or external fields (Hardy, 2008). That is, fields are said to be in constant flux (Everett, 2002:65), and as such the capitals possessed by the agents can be devalued or altered due to threats or changes in the positions they occupy which may be resulting from organisational changes or wider societal and even global changes. Such constant and indeterminate changes or flux (Hodkinson et al., 2007), most of which can be turbulent (Evetts, 2012) can cause hysterical effects such that in a Bourdieusian sense the habitus and field get out of synch (Hardy, 2008). And Grenfell (2008) also says that “when the habitus and field get out of synch” individuals experience a devastating effect because they know the world has passed them by (Grenfell, 2008: 215). However, in connection with lifelong learning, Jarvis (2009) notes that *disjuncture* can occur when the harmony between us and our world has been broken which can lead to a state of ignorance, at which point we begin to realise the need to start learning. Hence a positive orientation to lifelong learning (Field, 2006) can ensure that accountants can handle or mitigate some of the consequences of unprecedented changes in the profession. And Bourdieu notes that generally speaking, social agents, as *bearers of capital*, will always act to preserve their capitals or their subversion (Bourdieu and Wacquant, 1992:108-109).

All the three relevant stakeholders (the individual accountant, the workplace organisation, and the professional regulatory bodies) identified in the learning practices model earlier on can work together to ensure that lifelong learning is enhanced and thereby professionalism or professional identities are not eroded. While, individual professionals would rely on their own interests (Lawrence et al., 2011; Scott, 2008) or agentic behaviours (Billett, 2006), workplace structures

through appropriate support mechanisms or expansive learning environments (Unwin et al., 2007) can help effective professional lifelong learning to take place. And professional associations together with employers provide frameworks for learning (Mathisen, 2012). But professional associations in acting as institutions that help in reproducing and legitimising change, they can as well help in reframing professional identities (Greenwood et al., 2002) by managing the impact of change on learning through their contributions to accounting standards settings that forms the core of accounting practices.

So far what I have observed and discussed is that the accountancy profession as a field with different institutions can resource and empower accountants as well as constrain their learning as they strive to maintain their interest and capital in the profession. In the next subsection, my discussion will focus on the importance of the concept of habitus in professional learning contexts. Even though the notion of habitus has been noted for being complex and multifaceted (Reay, 2004; Maton, 2008), I have however maintained it in this framework because as an integral component of the theory of practice it cannot easily be discarded.

Significance of Habitus in Accountants' Lifelong Learning

In section 3.2 (see page 60), I identified that the essence of the habitus is to serve as a mediating link (Maton, 2008) that can help social agents cope with the forces that structure the social spaces Bourdieu (2010). This habitus is also a depiction of objective structures deposited or internalised in the agents. In relation to professional identity, it can be said that the professionals are more likely to exhibit or demonstrate the dominant logics or beliefs of the profession in their dealings and presentations of themselves to their clients and society. For instance, Spence and Carter (2013) have explored and found out that within the global accounting firms (*The Big 4*), to be successful and rise to the partner level, senior accountants must demonstrate and embody new forms commercial logics (rather than technical logics) that enhances profitability and contribute to the economic survival of their firms.

But it was also observed that in the theory of practice that the social agents are also capable of contributing to the meaningful constitution of the field (Bourdieu and Wacquant, 1992), which has also been noted by institutional theorists that individuals through their agency are able to

contribute to the reshaping and changing of institutional practices (Battilana, 2006). In accountancy, Spence and Carter (2013), through the same research mentioned in the previous paragraph further notes that the senior accountants do not only internalise the external structures passively, but through self-determination they are also capable of disembodying any forms of constraining institutional logics. Thus, it appears that through continued learning accountants can acquire new forms of knowledge and more importantly become active change agents in their respective institutions.

Bourdieu's theory of practice has also been used by Hodkinson and Hodkinson (2004) and Hodkinson et al. (2007) to build theoretical frameworks to study professional lifelong learning in different institutional contexts. Key observations have been that individuals, through their dispositions and capital, tend to influence learning cultures for which they are part of; even though learning cultures also influence individuals and are also part of these individuals (Hodkinson et al., 2007). This confirms what Bourdieu maintains as the dialectic or two-way relationship between habitus and fields which ensures that practices are made and also remade. Another interesting observation is that due to different dispositions, different professionals are likely to respond differently to same workplace opportunities (Hodkinson and Hodkinson, 2004). Thus, having different habitus' may mean having different orientations and different dispositions even in the same social learning context.

So far, my discussion has been that Bourdieu's theory of practice, incorporating key concepts of field, habitus, and capital helps researchers to go beyond the dichotomy (Grenfell and James, 1998) of constraining objective structures and subjective world views of individuals. And this can be of immense help in understanding learning in professional contexts as organisational and professional structures which even though can be resourceful in empowering individuals to learn, can also be constraining forces as they seek to maximise their objectives; while individual professionals themselves also have their own future career aspirations. And this was noted in the learning practices model proposed by Billett and Newton (2010) that employers will support professional learning in the form affordances. However, if such affordances will only be selective or limited to areas for which the organisations are interested in, then professionals can fall on their agency and habitus to mediate this challenge as they will also be inclined to fulfil their own personal career aspirations.

Concept map of key themes in the literature and theory

Having reviewed the existing literature on lifelong learning, the accountancy profession, and considered the theoretical framework within which this study is contextualised, I now present a concept map that depicts the key themes identified so far. In summary, the accountancy profession is conceptualised as a field with different institutions and social agents who must compete for the limited resources in the form of capital. But because the profession itself exists to serve the wider and general society, the individual accountants face a challenge to continuously maintain their association and commitment to the profession, especially during these modern times of unprecedented change. I have identified that lifelong learning is linked to the professional identities of the accountants. And in the next few paragraphs, I will briefly unpack some of the factors that help maintain this link. First, the diagram below depicts the conceptual framework that has been developed from the review of the literature and adopted theories.

Figure 3.2 Concept Map of Theoretical Themes

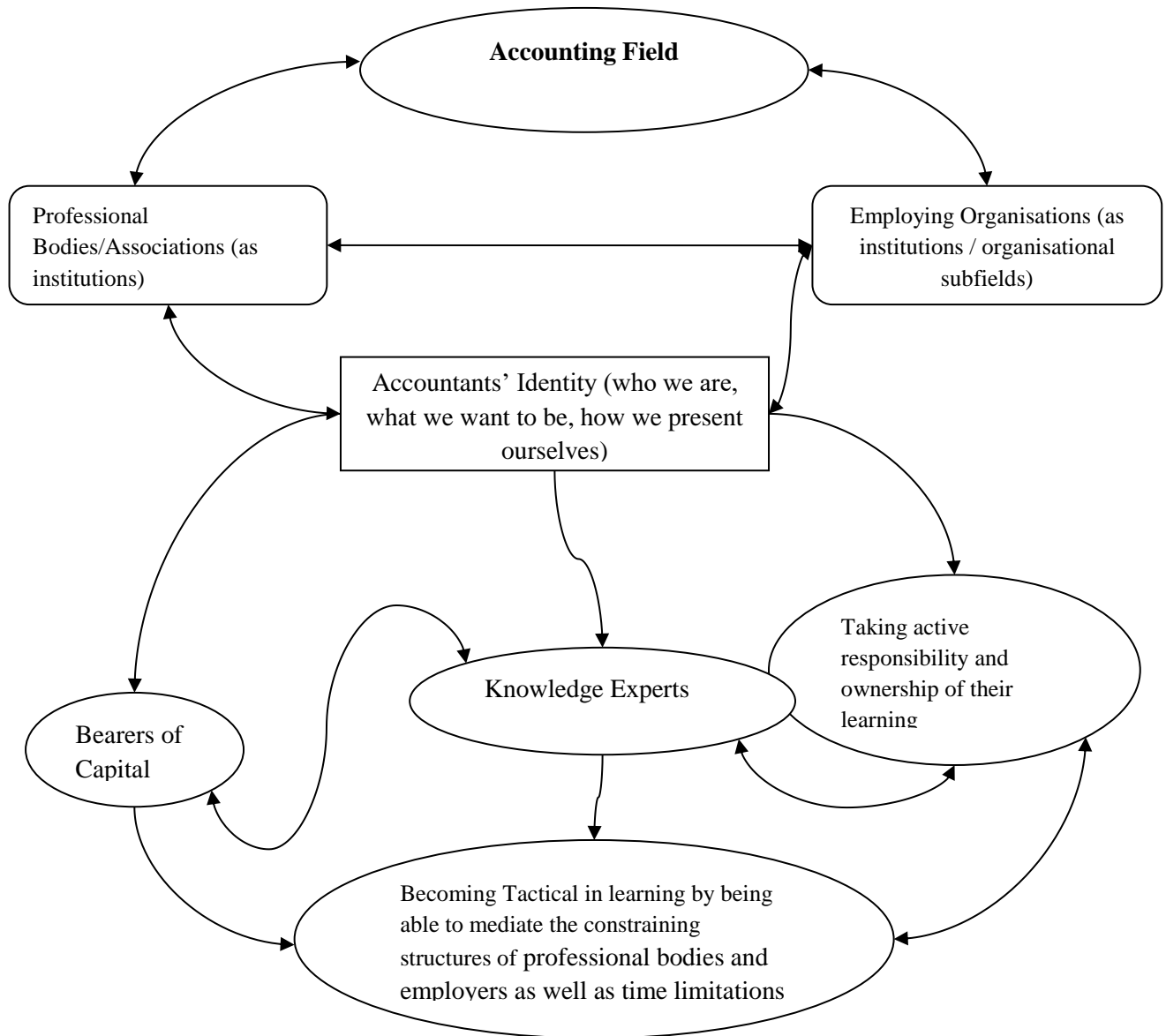


Figure 3.2 Concept Map of Theoretical Themes

The starting point in the diagram is that the individual accountants who are the focus of the study, are located in the wider profession which is itself an institution or field that seeks to serve society by mediating the link between the state and the general society, as proposed by Durkheim (1958). The diagram shows part of the tentative argument that practicing lifelong learning will enhance the professional identity of the accountant. This is because being an accountant (like any other professional) confers capital in the form of cultural and symbolic

resources that needs to be maintained and enhanced. And as such there is a need for accountants to engage in lifelong learning because as social agents located in institutions and a highly demanding knowledgeable field, they have to ensure that the trust and confidence that society have in their work is maintained. This also ensures that their individual positions in the highly competitive profession are secured. In other words, as professionalism is a form of capital (Bourdieu, 1986; Schinkel and Noordegraaf, 2011) there is the need to learn continuously to enhance it and thereby avoid the associated contestations, as others perceive professionalism as just a form of symbolic resource (Noordegraaf and Schinkel, 2011) or a mere façade (Friedson, 1989). But engaging in lifelong learning means that the accountants must be prepared to take active responsibility and adapt to changes in the profession to the extent that it impacts on their learning practices.

Research Questions

From the literature reviewed and theoretical framework developed, the tentative argument as summarised in the previous subsection has been that accountants, as active agents in a very competitive field have to learn to maintain their professional identity by being actively responsible and embracing change in their professional contexts. In view of this imperative, my central research question that has emerged is:

- In what ways are accountants' practices of lifelong learning linked to their professional identities?

And in attempting to answer this main question, four other sub questions that are being asked, the answers to which will contribute to the answering of the central question are as follows:

1. How do accountants perceive lifelong learning as an integral component of their professional identities?
2. What are the major considerations that shape the decisions of accountants to engage in lifelong learning?
3. How do accountants take active responsibility in their lifelong learning practices?
4. How do accountants make sense of change occurring in and outside their profession that impacts on their lifelong learning practices?

Through the engagement of these research questions, the study will be able to establish the links between lifelong learning and professional identity, and above all what needs to be done to maintain the link.

Chapter Conclusion

This chapter sought to identify and understand the major theoretical concepts underpinning the study; and as such discussed the notions of professional identity, Bourdieu's theory of practice, and other aspects of institutional theory that are applicable to the accountancy profession. One major observation has been that individual professionals are part of the wider group of professionals who serve as a mediating link between the state and the general society. Accountants are one of such groups of professionals who have been historically conceptualised as experts in their knowledge domains or cultures, which has therefore made it imperative for the individual accountant to learn continuously to maintain this identity as experts which even transcends beyond technical knowledge. And being a professional has been perceived as not just being a cultural resource, but also a symbolic resource that can be converted into other forms of resources, in spite of various contestations.

It has also been observed that accountants are located within institutions that tend to resource as well as constrain their actions and plans to engage in lifelong learning. Hence Bourdieu's theory of practice (incorporating his key concepts of field, capital, and habitus) was identified to provide a useful lens through which data obtained for this research work can be analysed with the aim of answering the main research question which centres on the links between the commitments of accountants to engage in lifelong learning and the maintenance of their professional identities. In the next chapter, I will provide a discussion of the methodological processes that were adopted throughout the research work, before proceeding to the analysis and discussion of the data findings to answer the research questions stated above.

Chapter 4: Research Methodology

This research to explore the links between lifelong learning and professional identity among accountants, has gone through a process that started with initial literature searching through to the conducting of interviews and administering open-ended questionnaires, and the subsequent analysis and discussion of data obtained. This chapter provides a “natural history” (Silverman, 2010) of the research process by focusing on the methodological processes undertaken throughout the research process. In chapter one I mentioned that I was adopting a constructionist perspective for this research and showed the summary of how the research has been designed. This chapter will expand on that by providing further details incorporating epistemological considerations, sampling of research participants, data collection and analysis methods, ethical considerations, and generalization.

4.1 Ontological and Epistemological Considerations

In this section, I will be discussing the epistemological issues underpinning this research. While, more consideration will be given to the epistemological position, it is ideal to reemphasise the ontological position of constructionism, since it is from this position that the epistemological assumptions flow. As a recap, I mentioned in chapter one that under constructionist ontology, the assumption is that different social agents construct their perceptions of social reality differently depending on their contexts, backgrounds, and aspirations.

Thus, in my quest to explore the links between the practices of lifelong learning and professional identities among accountants, I have been concerned to a large extent on how to capture the subjective world (Bryman, 2012) of the accountants, as to how they decide on lifelong learning, how they take responsibility, and above all, how they make sense of change, with their identities at stake. I therefore began with a constructionist ontological perspective, and have proceeded to the adoption of epistemological position of interpretivism.

Broadly speaking, epistemology relates to the philosophical issues surrounding how knowledge is identified and validated. That is, what is or can be regarded as acceptable knowledge in a particular discipline (Bryman, 2012). Neuman (2011) also talks about how we know the world around us, as well as what must be done to produce knowledge. These constructivist ontological, and epistemological positions of interpretivist is reflected more in my research questions on perceptions, willingness to take responsibility and adapting to change in learning practices. I ask participants about their individual perspectives on how they assume active responsibility as well as make sense of change in their lifelong learning decisions. The essential point here is that I want to give room for different individual perspectives considering that different accountants work in different economic sectors at different points in their careers, and experience different working and learning environments.

Hence, in adopting an interpretivist perspective, I have been interested in adopting methods of research enquiry that favour giving the research participants the chance to provide or say how they construct their meanings and beliefs around the phenomenon of lifelong learning and professional identity. Newman notes that constructionists have an orientation that assumes that what is real for people are shaped by their beliefs and meanings (Neuman, 2011: 102). However, Maxwell (2008) observes that such reality of constructionists is further shaped by their prior experiences, hence rendering any theoretical models or conclusions simplified and incomplete due to ongoing constructions, especially as contexts and social structures change. For instance, in some of the organisations within which the participating accountants work, there are more emphasis on how accountants present themselves than even on technical knowledge. Thus, moving from one organisation (or even from one position) to another can reshape the learning practices, and for that matter the perspective of an accountant as far as professional identity is concerned.

Interpretivist Research: Qualitative and Exploratory

Adopting the interpretivism paradigm, which emphasises the ability to appreciate the “subjective meaning of social action” (Bryman, 2012: 30) has enabled me to look at each situation and think about how individuals are making sense of it or interpreting them. This is because, in addition to our own views and meanings, we need to appreciate other people’s subjective views and interpretations (Neuman, 2011). And Cohen et al. (2011) stresses the need for interpretivist researchers to share a similar frame of reference with respondents if they are to understand their behaviour.

I needed to delve into a deeper level into the various data responses to uncover potential hidden meanings so as to obtain an understanding of how the different participating accountants make sense of the need to engage in lifelong learning as they bid to fulfil workplace requirements to be efficient, to fulfil professional regulations to remain professionally competent, and to fulfil their own personal interests for their future career intentions. So, from the views of the individual participants, how do they understand and appreciate the discourse surrounding the lifelong learning phenomenon. It is based on these views and understandings, that I made interpretations with adequate considerations to their practicing contexts.

The interpretivist tradition has therefore made me gear towards the qualitative mode of enquiry in which I have relied more on non-numeric data and means of analysis. I adopted an exploratory strategy (Robson, 2011; Gray, 2013) as I sought to find out more about the links between the phenomena of lifelong learning and professional identities. Neuman (2011) notes that in exploratory research, the researcher studies a phenomenon on which there is little understanding but can lead to serendipitous situations due to the flexibility and creativity adopted. For instance, during the research, I came to realise that time was a key issue and worry for almost all the accountants rather than the much-theorised issues of managerial controls and performativity existing in the literature on sociology of professions. I decided to explore more on how the professionals managed to cope with such a limitation without necessarily compromising on the quality of their learning.

The limited existing literature on lifelong learning in accountancy have focused relatively more on Continuing Professional Development (CPD) with limited consideration to its importance to

maintenance of professional identities. On the other hand, what exists on professional identities, to a greater extent, have focused much on the accountants in relatively bigger multinational accounting firms. My quest to understand the meaning that the participants ascribe to lifelong learning took me into the settings (Creswell, 2008) of some of the participants to collect data through semi-structured interviews. Thus, the methods of enquiry have been mainly of an exploratory nature as I sought to understand the perspectives of different accountants working in different economic sectors highlighted in the next section on sampling.

4.2 Sampling, Data Collection & Analysis, and Ethics

In this section, I provide a description and the reasons behind my choice of sampling technique, the data collection methods of interviewing and open-ended questionnaires. I will then describe the procedures that I followed in transcribing the raw data and the subsequent analysis that were done. I will also highlight key ethical issues that I considered prior to data collection and during the post-data collection periods, especially with regards to preservation of anonymity and confidentiality of personal information.

Sampling

I adopted a combination of purposive and convenience sampling with a view of capturing an idea of how accountants in different industries practice lifelong learning. Purposive sampling, according to Bryman (2012), involves selection of cases or participants in a strategic way, such that those selected are relevant to the research questions being posed. It involves making strategic choices that are tied to the objectives of the research (Given, 2008). As indicated earlier, considering that the area of lifelong learning in accountancy remains under-researched, my main aim in sampling was to be more strategic to obtain a relatively moderate overview of how accountants practices of lifelong learning is linked with their professional identities. Hence, initial purposive sampling based on economic sectors, and convenience sampling due to

time and financial constraints were deemed operationally achievable. In Table 4.1, I have provided a structure of the participants by the sector within which they work.

Another line of reasoning in drawing participants from commercial organisations, public institutions, and Professional Accounting firms, was that different institutions operating within these sectors may have different objectives and different levels of resources; hence the learning cultures (Hodkinson et al., 2007) and forms of professionalism promoted and supported are likely to be different. So, while some firms are more likely to dwell more on non-technical issues like presentation and image considerations, other firms may focus more on technical knowledge.

With regards to convenience, I decided to draw my initial sample from the North-West region of the United Kingdom (UK). Cohen et al. (2011) describe the convenience sampling as being opportunistic in choosing the nearest and easily accessible individuals to serve as respondents. I have been living and working in the North West of UK for about fifteen years, and as such I felt that I was more connected to this region in terms of my professional development and relationships. In addition, being a full-time professional, I needed to make a practical decision concerning time and financial resources to be spent during the research period.

I first made a formal appeal at an ACCA regional member's network CPD event. I received the first four favourable responses for participation. One of these was a retired accounting lecturer with experience in industrial management accounting, while two were accountants who worked in small-scale professional accounting firms. The other accountant worked in an NHS Foundation Trust. From there on, I invited a few old school and university colleagues to either participate or make recommendations. Some of these accountants responded positively to participate, while others also served as gatekeepers to identify other participants and respondents. These subsequent participants came from UK, Ghana, and Canada (as explained in the subsection on open-ended questionnaires).

Table 4.1 Distribution of Participants by sector of practice

Small-Scale Accounting Firm	Big 4 Global Accounting Firms	Public Sector & Academic	Commercial (including Financial/Banking)
Nat (SMI)	Boris (OPEQ)	Frank (SMI)	Eric (SMI)
James (SMI)	Sampson (OPEQ)	Dr B (SMI / OPEQ)	Pierro (OPEQ)
Joe (OPEQ)		Stephan (OPEQ)	Rita (OPEQ)
		Ishmael (SMI)	Shaun (OPEQ)
		Gavin (OPEQ)	Joe C (OPEQ)
		Edward (OPEQ)	Johnny (OPEQ)
			Tim (OPEQ)

Table 4.1 Distribution of Participants (Mode of Participation: SMI = Semi-Structured Interview, OPEQ= Open-Ended Questionnaire)

Semi-Structured Interviews

The research relied mainly on data collected through semi-structured interviews and self-administered open-ended questionnaires. Interviews have been noted to be one of the common means of collecting data by qualitative researchers (Robson, 2011). But Hammersley (2008) also thinks that interviews can be subjected to radical critiques due to overreliance on the assumption that they can grant access to the minds and lived worlds of informants. However, on a general note, interviews enable purposeful conversations and facilitate interactions with participants (Smith et al., 2009).

The six interviews that I conducted were of the semi-structured nature which gave me the opportunity to explore at an in-depth level the different lifelong learning practices of the

participants. I prepared a general interview guide (Bryman, 2012; Robson, 2011; Smith et al., 2009) which covered the broad topics that I wanted to cover during each interview that would enable me to have enough responses to answer my research questions. Due to a pilot study that I conducted in 2013, I identified some general areas that I felt were of much interest to the topic of lifelong learning. The broad topics included in my interview guide shown in the diagram below:

Figure 4.1 Interview Guide



Figure 4.1 Interview Guide

A sample of the detailed interview guide shown is provided in the appendices. The guide was to give me a general direction during the interviews and to ensure that I had a framework within which to conduct the exercise. Because the different participants had different working contexts, some of the questions may not necessarily have been asked sequentially in all the interviews. I adopted a responsive approach (Rubin and Rubin, 2012) that allowed flexibility

on both my part to ask further interesting questions as well as that of the participating accountants to share with me learning experiences and practices that I had not envisaged.

Four of the interviews were conducted in the homes of the participants, while the others took place in participants workplace and other locations which were prior agreed. I also sent the participants copies of the interview guides through emails before the actual days of the interviews. This enabled them to have an idea of the question areas, as well as to ensure some form of comfort. All the interviews were recorded with a digital audio recorder (with prior permission of the participants). I took very minimal notes during the interviews because I wanted to listen and enjoy the interactive aspects of the interviews. This was also due to the fact that I had confidence that the recording equipment was functioning properly. In the next few paragraphs, I provide brief descriptions of the participants who participated in the interviews as well as two other accountants who provided detailed information in their responses to the self-administered open-ended questionnaires.

Ishmael

Ishmael was the first participant that I interviewed in the autumn of 2014. He is a retired accounting lecturer and with considerable experience in industrial managerial accounting. Even though he is not currently working, he remains committed to learning through the attendance of seminars and reading of journals. His main reason is that he believes in keeping himself active and retaining his interest and commitment to the accountancy profession.

He notes that because he does not necessarily have to comply now with a formal requirement to make CPD declaration, he tends to be *strategic* by being *selective* when he is interested in his choices of learning programmes. However, he provided more insights into the historical developments that have taken place in the accountancy profession and its impact on lifelong learning especially as the profession has shifted from being run purely by professionals to the current models where more emphasis is given to business-oriented structures.

Nat

Nat works on his own, having established an accountancy practice. His practicing areas include undertaking taxation and accounts preparations for individuals and small-scale businesses. He had previously worked in other commercial and charitable organisations.

Nat was recruited for this research after I had made an announcement calling for voluntary participation during an ACCA regional seminar. I became interested in his experiences because he works on his own and has no formal employer support. However, from the conversation we had during the interview it appears he has always been committed to lifelong learning, and more importantly maintains an active interest in the ongoing developments in the accountancy profession and other related industries with the aim of being a knowledgeable professional. With these in mind, he has always maintained an active interest to pursue further academic studies in other fields in finance and management that will equip him with the requisite skills to take up any future leadership roles that he may be eligible for.

Nat specifically cites the advice that his grandmother gave him that learning never ceases. And as such he has never stopped learning because he believes in the biblical scriptures that indicate that without knowledge, people will perish.

Also, Nat indicates that since he started working on his own, he has enjoyed the flexibility of being able to identify and attend learning programmes within his own time without being constrained by the requirement to provide justification to gain approval from an employer or line manager. Also, to him the smaller size of his working practice does not come up as a limiting factor in his quest to learn and be more knowledgeable in his profession. However, his primary responsibility to serve his client as a professional rather motivates him to seek appropriate knowledge from alternative sources. But he acknowledges that cost can sometimes be a limiting factor in deciding whether to attend some relevant learning or training programmes. His main challenge in learning is usually limited availability of time.

James

James works in a smaller accounting practice firm like Nat, but as an Assistant Partner to the only leading partner in the firm. In addition to this main work, James undertakes other private accountancy services during his private or part-time hours. I first interviewed him in spring 2013, when I was undertaking a pilot study towards this main research work. Since then, he has maintained an active interest in my research work and was keen to recommend other potential participants.

For James, the priority in learning as a professional is to be more knowledgeable within your area of practice such that service being delivered can be valuable and in turn help maintain the confidence that the clients have in the services of the professional. For this he cautions that as a professional, one must always be up to date with current developments within the accountancy profession to avoid any unfortunate or embarrassments when a client comes to seek your services. He also indicates his commitment to complying with all professional regulations concerning CPD.

James also acknowledges the need for professionals to commit to broader lifelong learning practices, because “accountancy does not exist in a vacuum”. And as such there is the need to extend learning beyond the frontiers of accountancy into other related fields.

In connection with constant changes affecting the accountancy profession, he indicates that even though change presents some form of pressure, it sometimes brings opportunities as well. Hence, he maintains a positive attitude to embrace changes in the profession by being proactive in learning and training to cope with any new demands; which in his own words “there is always a way out”. His learning practices are diversified in the sense that he acknowledges limited internal resources and help, and as such usually seeks external help and maintains relationships with other resourceful people outside his firm. He also acknowledges the challenge and need to learn into other related areas, as he believes that “accountancy does not exist in a vacuum”.

James has also been interested in undertaking another professional qualification in taxation because he knows that within his firm they have no expert in that area, and as such if he obtains that qualification, it will enhance his status in the business. He is also preparing himself by

actively learning more now, as he anticipates an opportunity for a major leading role in the firm as the main partner approaches the retirement age.

However, James also acknowledges that one major limiting factor in his commitment to lifelong learning and professional development has been time. Hence, he is usually strategic and “*choicely*” in deciding on which learning or training programmes to attend.

Frank

Frank works as a Financial Accountant within a hospital Trust in the National Health Service. He identifies the shift to International Financial Reporting Standards (IFRS) as being one of the major changes within his working organisation that has presented the need for continued learning and need for frequent attendance at seminars and other training events.

He holds the opinion that as a professional, one must take full responsibility in his/her learning needs so as to be abreast with all the new developments and requirements in the profession that will ensure an effective performance of professional duties. In his own words, he indicates that “I think it is my personal responsibility to make sure that I have the required knowledge to do what I’m doing”.

The institution within which Frank works is accredited by the professional body as an “Approved Employer”, meaning that the organisation is accredited to train and develop accounting professionals, such that the internal work that they perform is deemed enough to satisfy CPD learning requirements. However, he still believes that learning beyond the accountancy profession will make him more of a complete professional. Also within his working environment, he indicates that sharing of knowledge is actively encouraged and promoted, such that new knowledge gained from training events and seminars are discussed with other colleagues: “we’ve set up a database where when you go on any course you more or less like you put that down and see how best you can share that knowledge among all of us”.

On the issue of changes within the accounting profession, Frank does not perceive the demands to learn as a form of pressure, because once one ascribes to be a professional, you know the

responsibilities that come with such a label. Thus, he says “I mean I wouldn’t necessarily say it is pressure because as a professional you have to make sure that you are abreast with changes within your profession, so it is more or less like personal responsibility [] to ensure that I update myself. If you don’t yourself, then definitely you won’t be competent with what you are doing, which will more or less go against one of ACCA’s code of conduct”

One major challenge to learning that Frank talked about was time, especially during the busy end of year reporting periods. During such periods, all other learning needs such as attendance at CPD events may be put on hold due to extended working hours. However, in addition to time it appears that his learning is constrained by the need to align his learning priorities with that of his employing institution. That is if he is to receive funding for any training programme, there is a need to demonstrate or justify the value that the new knowledge gained will add to the existing organisational practices.

Eric

As at the time of interview, Eric had resigned (two months earlier) from his work as an accountant with a national charitable organisation but was about to start a new role with an accounting practice firm within the two days after the interview. Hence, most of the learning experiences he shares are related to his previous employment. However, he was quite excited about the new employment that he was about to take up since he believed that there was going to be much learning as the nature of work was going to be varied.

Eric brought in a new dimension to the research setting, because he was the one who looked more vocal on the need to embrace change within the accountancy profession. This is because he believed that the world is changing and that if accountants wanted to keep their place in the competitive world as “*problem solvers*”, then they have to be receptive to change, and respond by engaging in lifelong learning activities that will make them more knowledgeable. In his own words, he at various points describes accountants as “gatekeepers” and “go to persons”.

He shared some of his learning experiences when he obtained the qualification initially, as he was able to bring into the practical world, all the theoretical knowledge he had acquired during his periods of studying.

However, for Eric, despite his commitment to lifelong learning, he was of the opinion that the main challenge that he faced in relation to his learning and professional developments was about how to manage the little time that he has at his disposal during every twenty-four hours in each day. This is because to him we all have twenty-four hours; but during that period, there are so many things that compete with his time.

Dr B

Dr B first took part in my research during the pilot exercise in 2013 as an interview participant. But in the second instance during the main thesis stage data collection, he opted to complete the self-administered open-ended questionnaire, as we had covered most of the broad areas of interest during the pilot stage. He qualified as an accountant in 2007, and worked in the commercial sector for three years before moving to pursue further academic studies for his Ph.D.

For Dr B, he says that he left the commercial sector for his doctoral degree programme because he felt that after the initial period in the commercial environment he felt that he was not enjoying what he was doing. This is because work became a routine built around just ensuring that deadlines and accounting reporting standards are adhered to, and as such he did not find it to be challenging and ambitious enough.

He talked about his desire to learn continuously either to improve on his academic knowledge or to fulfil his professional regulation. For him he takes the requirement to undertake CPD-related learning very serious because he thinks that if he does not learn, he will not be able to convince his students and will end up becoming an *extinct academic*.

In his recent response to the open-ended questions, he reemphasises his desire to continue to engage in lifelong learning as he continues to enjoy and remains comfortable in it, in spite of the perceived associated pressures. Thus, he notes that he takes active responsibility for his learning needs and plans well by going according to his “*to do list*”.

Adoption of Open-Ended Questionnaires

In addition to the semi-structured interviews, I also recruited other participants from Ghana, Canada, and even in the UK who participated through the completion of self-administered open-ended questionnaires. These questions were the same as I had on my interview guide which I would have asked participants if we had interacted through semi-structured interviews. However, in this case, because I would not be present, I structured them in a relatively sequential way and provided enough spaces for respondents who would choose to provide detailed answers as well as write freely in their own time and on their own terms (Cohen et al., 2011) without being restricted if it had been in an interview situation. My reasons for adopting this additional method to collect are discussed below.

Firstly, I realised that there were some accountants who expressed their desire to participate, but could not commit to an interview that will last for up to an hour (especially as they have been used to completion of questionnaires in survey research). I therefore decided to adopt this self-administered open-ended questionnaire method to suit the needs of such participants (Darlington and Scott, 2002). Secondly, in terms of numbers, I somehow felt that the data collected through the semi-structured interviews were not sufficient, even though they were very rich and insightful. So, to complement what I had already collected, I decided to broaden the base of the research participants by recruiting participants from outside the United Kingdom. While I was reviewing the literature on lifelong learning in accountancy, I observed that most of the existing research had been localised or limited to either one major geographical area or to one group of accounting professional association. And this had been a limitation which most of the researchers had admitted themselves when attempting to caution readers about the extent to which they intended to generalise their findings. Hence, I felt that my research could go beyond these limits by having a diversified base of professional accountants.

I also sought feedback from other accountants whom I shared my research objectives with and they also believed that the profession had changed to become a global one such that where one was located does not necessarily matter as to what he/she does. When I reflected on this in the light of my own work situation I felt optimistic about the inclusion of foreign-based accountants. Personally, even though I work in the UK, about 50% of my working time is devoted to subsidiary business operations based in South Africa and France.

Self-Administered Open-Ended Questionnaires Participants

The table (4.2) below shows a summary of the thirteen participants who responded through the completion of the self-administered open-ended questionnaires, but provided very brief answers, even though some of them were highly informative. After the table, I provide a descriptive account of the contexts of two of these participants (Sampson and Boris) who provided lengthy and detailed information through the self-administered open-ended questionnaires.

Table 4.2: Open-ended questionnaire respondents

Participant	Industry of Practice	Professional Association	Year of Qualification
Sampson	Accounting Practice (Big 4)	ACCA (UK)	2003
Boris	Accounting Practice (Big 4)	CPA (Canada)	2007
Pierro	Banking	ACCA (Ghana)	2006
Shaun	Commercial	ACCA (Ghana)	2005
Dr B	Academic	ACCA (Ghana)	2007
Rita	Commercial	ACCA (Ghana)	2005
Joe	Accounting Practice (Small Scale)	ACCA (UK)	2009
Johnny	Public Sector	ACCA /ICAG (Ghana)	1998
Tim	Commercial	ICAG (Ghana)	2008
Joe C	Banking	ACCA (Ghana)	2009
Stephan	Public Sector	ACCA (Ghana)	2002
Gavin	Public Sector	ACCA (UK)	2003
Edward	Public Sector	ACCA (UK)	2005

Table 4.2: Open-ended questionnaire respondents

Sampson

Sampson is a 41-year-old accountant working in London with one of the Big 4 accountancy firms as an Audit Manager. He has been a qualified accountant with the ACCA since 2003. He acknowledges that he has been privileged to have been working for a Big 4 accounting firm. And he was even trained in another similar rival firm within the Big 4 group. Sampson took part in the research first through the completion of a self-administered questionnaire, and subsequently I followed up with an email message conversation for a few clarifications. Due to time constraints, and for relative ease, this was his preferred mode of participation.

Sampson talks about how he was trained in a Big 4 accounting firm during which he underwent rigorous training and supervision especially having his work to be hotly reviewed by his managers. His learning activities since being qualified as a professional accountant have been more of formal mandatory training programmes sanctioned by his firm. These are well planned by the individual at the start of the firm's financial year; and he acknowledges that failure to do so is "tantamount to disciplinary action". However, there is "tremendous" support from the organisation and he acknowledges that by saying how privileged he is to be working for a Big 4 accounting firm, which even means he is formally exempted from undertaking external CPD programmes, as his work-related function and learning are deemed to be sufficient to ensure his professional competence.

From the responses provided by Sampson, there is an indication that he is determined to always update his knowledge to appear before his firm's clients as a competent audit manager and more importantly to be able to ensure effective supervision and development of his team. The mention of business clients runs through his responses indicating a need for adequate impression of professionalism to the clients.

On the issue of changes occurring in the profession and its impact on his learning activities, he notes emphatically that he always prefers to "understand what orchestrated the change" as it gives him the much-needed confidence to learn from it and be able to explain it to his clients and teams. Nevertheless, he also acknowledges that there is always pressure to learn and stay updated which in certain instances has led him to question himself as to whether moving into a different career or industry might be ideal. He says that he has "no meaningful work-life balance

during the winter months” (the peak period of audit work). And he further notes that time constraint has always been his major limitation as he has contemplated studying for a professional qualification in law, but has had to postpone it several times.

Boris

Like Sampson, Boris also works in a Big 4 global accountancy firm, but in Canada, having been trained and qualified as a Certified Public Accountant (CPA) in the United States of America. He is also an Audit Manager in his firm. I made an initial contact with Boris after a successful recommendation. In addition to his professional qualification, he also holds academic qualifications in accounting (a BSc and an MBA). Due to geographical location, the self-administered open-ended questionnaire was the best form of participation for him.

In his responses, Boris notes that his main forms of post-qualification learning have been through online materials and work-related training provided by his employers. And similar to Sampson, he also emphasises the learning he acquires from fruitful relationships he has built with his clients. However, in addition to accounting, he also undertakes learning in other disciplines as a lifelong learning experience.

Boris acknowledges the need for an accountant to be committed to lifelong learning during these periods of rapid changes in the profession by noting that “in my profession, it is a must to adapt to change”. But his main challenges have come from the associated pressures in terms of deadlines on clients’ work and limited time available for family life. As he notes: “it is hard to focus during classroom trainings organised by my job when you have client deadlines to meet”. In addition, he thinks that society and corporate clients expects the accounting professional to have all answers when it comes to the new global financial requirements imposed in the aftermath of the corporate scandals and financial crisis.

So, in the midst of all these changes, he says that “in my profession, it is a must to adapt to change”, implying that he is constantly adapting himself to learning new things and also “thinking through the impact of the change to the needs of specific clients”. Thus, presentation of himself to the client is of an utmost priority.

Boris also makes an important point that he takes much responsibility for updating himself in the sense that he always wants to differentiate himself from colleagues and also not to be taken surprise by clients calling to enquire about how a particular change would affect them. So, to him, as much as the professional body provides learning materials as well as his employer providing adequate support; he believes that “the onus is on the individual to find these resources, study and apply them”.

Overall what I find with Boris is that he is an accountant with a commitment to engaging in lifelong learning as he sees it as the only way to maintain his knowledge and professional competence to secure his position in his firm and profession; as well as leaving a good impression in the face of the corporate client. He enjoys support in his learning provided by his firm, even though this is subject to being restricted to activities that benefit the firm directly.

Transcription and Analysis of Data

I personally transcribed all the data from the interviews and two of the self-administered open-ended questionnaires which had been completed with very detailed information. This was a very demanding and time-consuming exercise. However, being in control of the data and staying so close to them was very inspiring as it meant that the data analysis had begun right from the transcription stage. I used Microsoft (MS) Word and Excel applications to do all the data analysis because during my professional experiences I have come to have considerable confidence in using MS Word and Excel at the advanced level such that I was able to engage with the data as and when I wanted to reorganise them.

I played and typed the recorded audio files into word documents during which I was even able to do preliminary analysis and notes-making during the transcription. However, at the theoretical level, my initial coding and analysis involved sticking to the details of the texts in the transcripts (Smith et al 2009; Charmaz, 2014). My initial coding was therefore informed and full of direct quotes from the participants because of my quest to interpret the meanings of the contents of the participants’ accounts (Smith et al. 2009). According to Charmaz, such *in vivo* codes that serve as symbolic markers help in preserving meanings of the actions and views

of participants (Charmaz, 2014: 134). She further notes that these *in vivo* coding helps in the bracketing of preconceptions of the researcher during the initial stages of coding and thereby avoid imposition of theoretical assumptions at a very early stage. I highlighted and assigned codes to any text which I felt was informative enough to contribute to the answering of my research questions. Examples of such level one codes are highlighted in the table below.

Table 4.3 Examples of Level 1 Codes

Examples of Codes	Participants Data
<i>Following up with an action</i>	What I do is that I look, I ask questions and then I follow the questions up with an action
<i>Taking Responsibility to get required knowledge</i>	<i>Personal</i> I think it is my personal responsibility to make sure that I have the required knowledge to do what I'm doing
<i>Taking things upon yourself as a professional</i>	Yeah; that's [] so you take it upon yourself as a professional person to be able to answer your clients when they request any information
<i>Being a Go To Person who is Knowledgeable</i>	So you are the 'go to' person. Anything that has to do with accounting or finance you are the 'go to person'. So that also puts a demand on you to be knowledgeable

Table 4.3 Sample of Level 1 Codes

However, there were still instances that I came across excerpts or comments within the data set that clearly depicted certain key sociological theoretical concepts. In these cases, I still coded *in vivo*, but then wrote notes with appropriate references in my memo/notes column in the coded document and reserved it for later exploration.

Higher Codes and Categorisations

After the first level coding and organisation, I transferred all relevant level 1 codes and their respective texts, and associated notes as well into an Excel document for further sorting, manipulation and filtering that provided the basis for initial categorisations (Hahn, 2008). I then developed new Level 2 codes and through further refinements progressed into third level and focused coding (Charmaz, 2014). At this stage, my intention was to gear towards the development of higher categorisations that will enable me to develop theoretical themes.

At this stage, I was able to make comparisons between what different participants had said, and as such made note of the codes that had similar descriptions across the various participants' files in Excel. Further, I was able to pull together all the various level three codes and developed provisional emergent themes. I had four separate Excel sheets that highlighted each emergent theme with data excerpts from the participants whose comments and responses had contributed to that theme. In the tables below, I provide some of the higher-level codes and themes.

Table 4.4 Emerged Themes

Emergent Theme	Subthemes	Subthemes	Subthemes
Learning Practices are Multifaceted	Selective Workplace Affordances	Commitment to being a Responsibilized Professional	Satisfaction of Individual future career aspirations
Acceptance and Adaptation to Change is a must for the responsabilized professional	Being Proactive	No ifs No Buts Not about what you want, but about the compliance	
The Overloaded Accountant Constrained by Time and Costs	Having a Lot to Learn in 24 hours		
The Willingness to Comply with the Professional Regulations on CPD learning			

Table 4.4 Emerged Themes

From Themes to Answering Research Questions

Upon the development of these four major themes I still felt that I was working at a relatively broad level, and I ‘wrestled’ with how to narrow down my focus to have a relatively deeper focus. I therefore decided to place my central research question at the centre, and then see how the four key themes will contribute to the answering of the sub research questions. Hence in the latter stages of my analysis, I designed a matrix with the question areas as the main headings,

and placed the key themes and subthemes and codes in the relevant grids, as depicted in the table below.

Table 4.5 Research Question Areas & Themes

Research Question Area	Emergent Theme
How the practice of lifelong learning is linked to professional identity	Lifelong learning is practiced as an inseparable component of professional identity
Considerations that shape the decision to engage in lifelong learning	Learning Practices are multifaceted incorporating workplace considerations, professional regulations, and personal ambitions
Responsibility in lifelong learning	Being proactive and taking responsibility
Making sense of change and its impact on lifelong learning practices	Acceptance and Adaptation to Change is a must for the responsibilized professional

Table 4.5 Research Questions & Themes

It was at this stage that I began to draw on the literature reviewed and the theoretical framework which was underpinned by the major concepts of Pierre Bourdieu and other institutional theorists. During this stage, I decided to revisit my data (Cohen et al. 2011) to find out whether there were any redundant sections which were relevant, but had not been captured during the initial coding exercise. And to my surprise there were a few instances where certain un-coded responses were still found to be very highly informative to the theoretical arguments.

My discussions were centred on how professional identity manifested in various forms of capital, can be maintained through the commitment and engagement in lifelong learning. However, because accountants work and find themselves located within social fields of

workplace and professional bodies, these structural forces, which tend to resource and empower them by supporting and contributing to the maintenance of professional identities; are also the same structures that serve as constraining forces to the free will of the accountants in their lifelong learning decisions.

Ethical Considerations

The research design I adopted calls for ethical procedures to be adhered to at all stages, and I describe some of the major issues that I adopted and considered throughout the entire research stages. I began all the data collection processes only after receiving ethical clearance from the Keele university Ethical Review panel in April 2014. However, in April 2015, I applied for, and received another approval to expand the data collection methods of my study to include the use of self-administered open-ended questionnaires in collecting data from participants from both UK and abroad.

All participants who gave prior consent to take part were sent an invitation letter together with a detailed information sheet that provided all relevant information such as reasons for the study, their selection to participate, informed consent, approval for the use of quotes, and permission to record interview conversations. Prior to interviews I re-briefed the participants about the research before seeking their signatures on the relevant forms. But for participants who completed the self-administered open-ended questionnaires, I communicated and received all correspondence via emails in which all relevant documentations were attached.

To ensure anonymity I replaced the real names of participants with pseudonyms and tried to disguise all other identifying features of the conversations. I stored the entire interview and responded questionnaire data separately from the information sheets in well organised folders on a computer with a stronger password protection. The transcribed data were also saved and identified by unique identifiers (such as P1, P2, etc.), and stored separately with password protections.

4.3 Validity and Theoretical Generalisation

In the last component of this chapter, I will describe the extent to which I think the data obtained and the interpretations provided are a true reflection of what the research promises to have done. I will also talk about how I am making claims of generalisability, by extending the findings of this research to the wider accountancy profession.

Validity

The issue of validity in qualitative research appears to be one of the much-contested topics in social research methodology. Broadly speaking, validity in qualitative research concerns mainly truthfulness in terms of interpretations based on the data presented (Silverman, 2010; Maxwell, 2008). McInnes et al. (2007) also note that validity is produced when there is an intersection of language games temporarily negotiated; but not necessarily about when a singular objective picture is captured of an organisation. Thus, to them because different epistemological assumptions will have different languages being used by both practitioners and researchers, there is the need to exercise caution when making judgements about validity by giving adequate consideration to the epistemological stance underlying a research work.

Throughout this research my major concern has therefore been to be truthful and open with my interpretations, knowing that they have been based on my subjective understanding of the data backed by the underlying assumption that different people have different perceptions of reality. In the data findings and discussion chapters I have provided more extracts from participants to ensure openness in the source of the information on which my subjective interpretations have been drawn.

I have also provided sufficient information about the contexts within which the various participants work which provides a good understanding of the learning cultures (Hodkinson et al., 2007) in the various contexts within which the professional accountants work. That is, in selecting participants and throughout the discussions and interpretations that I have provided, I have been sensitive to the working contexts (Yardley, 2000) within which the participants are

located and ensured that major differences and similarities are captured. I have also made adequate comparisons between responses provided not just by participating accountants within different economic sectors; but between accountants located in different countries where appropriate.

Generalisation

Generalisation in research methodology refers to the ability or extent to which the findings of a particular research can be extended into other sets of populations or contexts as part of ensuring external validity. However, it has been noted that historically, while quantitative researchers, with a science-based objective had strived to achieve generalisations in diverse fields; most qualitative researchers paid little attention to and others even rejected the issue of generalisation (Schofield, 1993). The major reason cited by Schofield is that the qualitative researchers were more concerned with providing coherent and illuminating descriptions of human behaviours and situations rather than the replication of their findings by other researchers (Schofield, 1993: 93). However, she further notes that those years of scanty attention to the replication or generalisation of findings are now over, as most qualitative researchers now look to provide descriptions that are coherent and illuminative which purports to fit the situations and conclusions drawn as well as raise the importance of the awareness needed when attempting to implicate findings in understanding other situations.

I admit that the number of accountants selected to participate in the research is very small when compared to the overall number of accountants across the global profession. However, having a truly representative sample would have been practically difficult to achieve considering time and costs limitations. The adoption of the purposive sampling technique in which I placed more emphasis on the economic sectors within which the accountants work has been an ideal and practical start to explore in-depth the links between lifelong learning and professional identity within accountancy.

Even though my intention has not been to make a concrete generalisation that extends to the broader global accountancy profession, I have however made more modest theoretical

generalisations on the links between lifelong learning and professional identity which can propel further research in the near future.

Chapter Conclusion

In this chapter, I have provided a historical account of how I conducted the research work that began in 2014. I adopted an interpretivist paradigm with an ontological position of constructionism believing that different social actors construct their unique meanings of social phenomena; which make it imperative to listen to the stories of individuals to understand what shapes their behaviours. Through this, I adopted exploratory qualitative methods of enquiries involving semi-structure interviews, open-ended questionnaires, and non-numeric analysis of the data gathered, all of which are covered in the next few chapters. Even though the sample size has been small and not necessarily representative of the entire global accountancy profession, I believe that the descriptions and interpretations provided are persuasive and powerful enough (Neuman, 2011) to encourage future policy and practice research to focus on some of the key issues identified.

Chapter 5: Accountants' Perceptions and Decision Considerations in Lifelong Learning

The focus of this chapter is to engage in a discussion that looks at the data obtained within the lens of the theoretical framework with the intention of answering the following first two sub research questions:

1. How do accountants perceive lifelong learning as an integral component of their professional identities?
2. What are the major considerations that shape the decisions of accountants to engage in lifelong learning?

A major theme that has run through the research work so far has been that accountancy professionals have a challenge to learn continuously not just to maintain their professional competencies, but also to maintain the trust and confidence that the public have put in them as experts in their respective domains of practice. Lifelong learning becomes a practical toolkit which can be used to enhance the professional identity of the accountant. In this sense, there is a possibility of dispelling the perception that being a professional is just a symbolic façade (Friedson, 1989) as certain sections of the existing literature on professions seems to suggest.

The first section serves as a lead to answering of the sub question: “how do accountants perceive lifelong learning as an integral component of their professional identities?” Answering this question will pave the way for a meaningful discussion involving the other sub questions, which in all will contribute to answering the central question. The second major section focuses on an in-depth discussion of the learning practices of the participating accountants, with the objective of answering the question: “What are the major considerations that shape the decisions of accountants to engage in lifelong learning?” The aim in answering this second subsection is geared towards obtaining a good understanding of how accountants, in making decisions about their commitments to engage in lifelong learning make meaningful choices within constraining structures which ironically also provide resourceful opportunities and support for rich learning. In addition to mediating workplace and professional regulatory structures, and their own career intentions on the agentic dimension, much consideration is also given to how the accountants

tend to be tactical in managing the limitation of time as they continue to engage in their lifelong learning practices. By being tactical, I mean that the accountants are able to anticipate short-term constraints, and therefore plan towards how to mediate and manipulate such constraining forces to fulfil their learning objectives. Time has been highlighted as a major issue here because it appeared to be the only constraint that the professional accountants do not have much control over. However, they still manage to find ways around this limitation to pursue their learning needs.

Learning practices in accountancy were described in the literature review chapter (see section 2.3) as a triangular perspective embracing the workplace affordances (Billett and Newton, 2010), the agentic behaviours of the accountants to learn for their own personal career ambitions, and to fulfil professional regulatory requirements. And all these three dimensions make significant contributions to the construction and maintenance of professional identities; even though in contested ways, as each party seeks to maximise their own interests.

5.1 Perceptions of Lifelong learning

The essence of the first sub research question stated in the introduction section of this chapter is to demonstrate the extent to which the accountants have internalised and embodied the logics of the field into their habitus, to learn continuously as competent and knowledgeable experts.

Theoretical Considerations on Perceptions of Lifelong Learning

The main theoretical issue I have considered in discussing the question on how accountants perceive lifelong learning as an integral component of their professional identities is that the accountants, as active players in the field have recognition of both the written and unwritten rules in the field of the accountancy profession because they have an interest and taste for the 'game'. To Bourdieu, taste is the match-maker that brings and binds people together in the field when the individual habitus finds a match with the group habitus (Bourdieu, 2010: 238-239).

Flowing from the recognition of the field rules is the implication that individual accountants are expected to share in the collective habitus that binds all the accountants together in the field. To have a habitus as a professional, rests on being competent to continually practice, and as such sharing in the ideals of collective habitus that all professional members should practice as experts in the field of knowledge. The emphasis I have made is that, in a Bourdieusian sense, to talk about a profession, is more about fastening on a true reality onto a set of people bearing the same name, and among others endowed with an equivalent status, and code of ethics; or better simply ask: who is part of the ‘game’? (Bourdieu and Wacquant, 1992: 242, 245). Underpinning this code of ethics or logic of the fields is the idea of engaging in lifelong learning to be able to practice competently. Thus, it is through lifelong learning that the field logics becomes embodied or internalised in the accountants, which for Bourdieu is more about either one taking part in the ‘game’ or being taken in (Bourdieu, 2010: 247).

However, it is also intriguing and thus worth cautioning that Bourdieu has also been sceptical of the label ‘profession’ itself, since to him taking the notion of profession at face value tends to conceal tendencies of symbolic impositions and dominations, as well as the assumptions that there are equalities among group members (Bourdieu and Wacquant, 1992: 243). Hence, to Bourdieu, using the concept of field instead of profession rather enhances the ability to see it as a structured space of social forces, competitions and struggles. In effect, the challenge for professional accountants will be how to continually remain competent, in order to move professionalism from the symbolic façade perception into a reality with up-to-date technical knowledge. And it appears that the answer lies in lifelong learning, as this research argues.

Discussions on Perceptions on Lifelong Learning

The major observation among the participating accountants has been that they have a strong commitment to lifelong learning whether they are professionals or not, in the sense that without continued learning in life, we risk perishing as human beings. And in extending this perception into their professional contexts, almost all these participating accountants believe that learning should not end upon the completion of the formal schooling years (London, 2011). A recap from the introductory sections in chapter two which was on the existing literature is that, lifelong learning remains an existential phenomenon (Jarvis, 2007) through which individuals remain

knowledgeable and can make meaningful contributions for their economic survival and to their societies. So, For Jarvis, engaging in lifelong learning therefore becomes part of maintaining our self-identities or our ontologies, as to who we are or our being. However, I also noted in that chapter (see page 19) that despite all the rich writings on the perceived benefits of lifelong learning, there were other writers such as Field and Coffield who cautioned us on the rhetoric in the policy discourse in lifelong learning. Their main concerns had been that there are gaps between rhetoric and policy implementation (Field, 2006), and that lifelong learning may have failed to be the promised wonder pill or drug (Coffield, 1999).

The diagram (fig.5.1) below shows in a summarised way how these responses contribute to the answering of the first research question on the perceptions of accountants towards lifelong learning. This diagram has been developed from the data excerpts from the detailed table in appendix 1.1. That table shows various comments that depict the commitments of the professional accountants to continuously engage in lifelong learning; not only in accounting but also delving into other related areas especially as they progress in their respective careers.

Figure 5.1 Perceptions of Accountants on Lifelong Learning

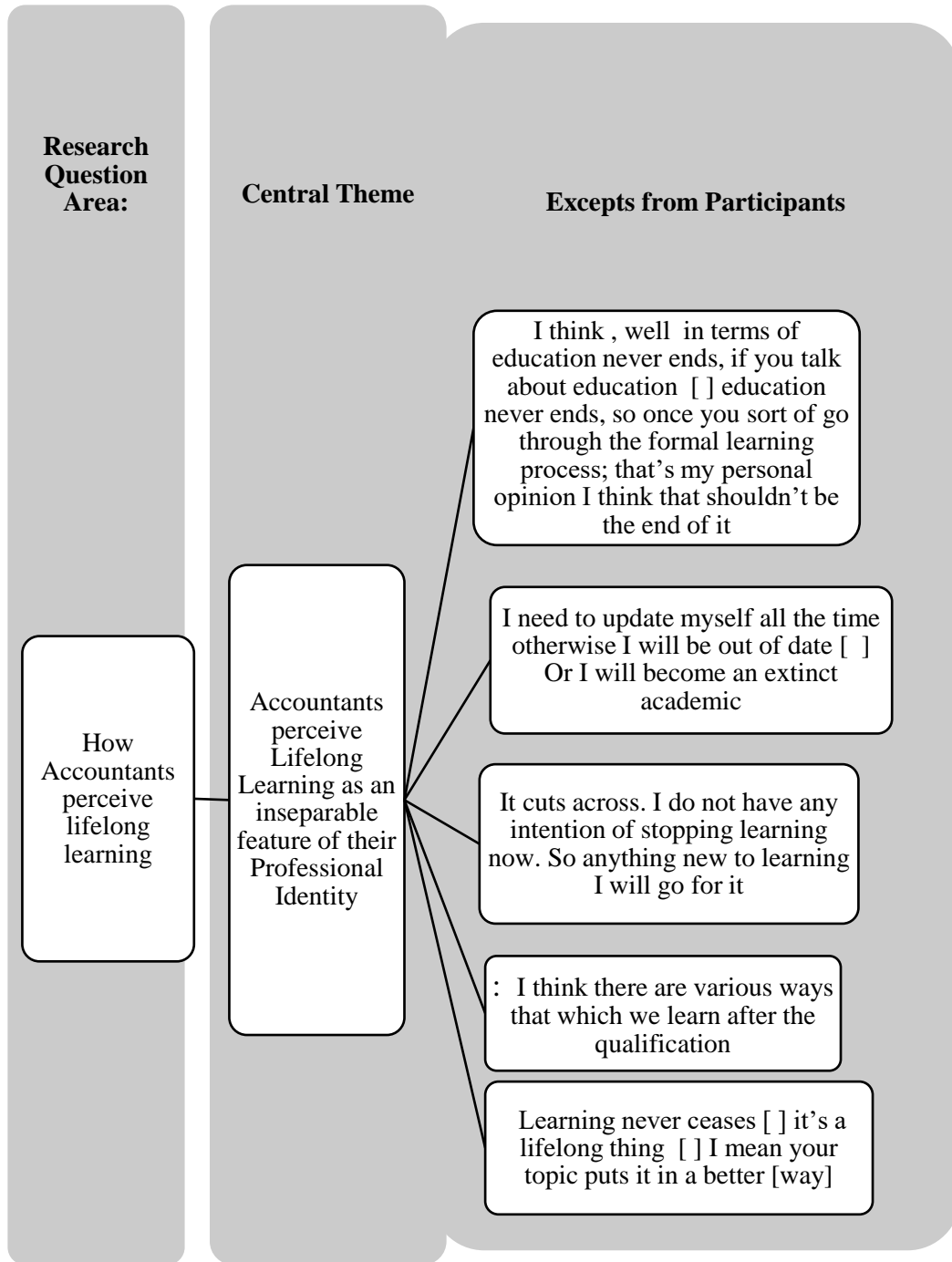


Figure5.1 Perceptions of Accountants on Lifelong Learning

In summary, the answer to sub question 1, is that: accountants perceive lifelong learning as an integral component of their professional identities mainly because these identities are formed and consolidated through lifelong learning. There is a perception among the accountants that lifelong learning is more of a non-negotiable requirement for being a professional. That is if they do not engage in lifelong learning, they risk losing their sense of being. This, bears resemblance to what was highlighted in the theoretical framework, that human beings need to maintain a fit with the world in which they are located. It was noted from Jarvis that in a rapidly changing world there is the need to learn continuously to avoid instances of disjuncture (see page 70 onwards) and ignorance when there are instances of disharmony between our biographies and how we make sense of the present and future world (Jarvis, 2007). Similar to the notion of disjuncture, was the arguments across various points in the literature that constant and indeterminate changes or flux (Hodkinson et al., 2007), most of which can be turbulent (Evetts, 2012) can cause hysterical effects, which in a Bourdieusian sense occurs when the habitus and field get out of synch (Hardy, 2008). Grenfell also said that “when the habitus and field get out of synch” individuals experience a devastating effect because they know the world has passed them by (Grenfell, 2008: 215).

The argument carried from those chapters on literature and theoretical framework was that, professionals need a positive orientation to lifelong learning (Field, 2006) to ensure that they can handle some of the consequences of unprecedented changes in the profession. Bourdieu notes that generally speaking, social agents, as bearers of capital, will always act to preserve their capitals or their subversion (Bourdieu and Wacquant, 1992:108-109). In the extracts below, comments from the accountants indicate their willingness to learn continuously.

Nat makes a reference to biblical scriptures by saying that: “... without knowledge, according to the scriptures, without knowledge the people perish. So, you don’t want to perish so you just have to get knowledge, so I mean wherever it is required or needed...”. Thus, for him he draws inspiration to learn from an advice given him by his grandmother that:

“... you should never stop learning, and that the moment you stop learning, that is when you die. So, she mentioned also that you don’t have an end to learning, so because of that from childhood I’ve always had this idea of learning all the

time, because the moment you stop learning you start to become old. So, I am learning all the time”

Similarly, Frank also emphasises the need for individuals to learn continuously even after the formal years of education. In his first response to a question relating to how his learning activities have been since he obtained his professional qualification, he makes this broad, but very important point about the need to continue learning.

Frank: I think, well, in terms of [] education never ends, if you talk about education, education never ends, so once you sort of go through the formal learning process; that’s my personal opinion I think that shouldn’t be the end of it....”

However, for Eric, in addition to sharing similar sentiments about lifelong learning to those expressed by the other participants, he makes several emphases throughout the interview, when talking about work, professional issues as well as personal life experiences; and even makes a reference to my topic:

Eric: “Learning never ceases [], it’s a lifelong thing. [] I mean your topic puts it in a better [] it’s a lifelong [] that is in every sphere of life. Even as a father in your own house, if you wanna be the best father you still have to learn. [] you have to learn from others formally and informally [] you have to learn experiences from books [] or even see how people [] parent their children. So there is always something to learn about so obviously because there is a change in identity. You have to keep learning all the time”.

These responses highlighted above indicate that these accountants believe in the idea that learning does not necessarily stop upon qualifying as an accountant; which to a larger extent can help them cope with any potential situations when their habitus and fields could get out of sync (Hardy, 2008) and avoid the world passing them by (Grenfell, 2008). There is therefore an imperative for the accountants to continue to hold on to the positive orientation to lifelong learning (Field, 2006). There is an active presence of the basic premise of lifelong learning as noted by London that, it is never feasible to equip people with all the needed knowledge during the formal schooling years (London, 2011). And even within professional contexts, Cheetham

and Chivers (2001) have noted that for professionals, the bulk part of learning required to achieve full professional competence actually takes place after the completion of formal training periods.

So far, the idea of committing to lifelong learning among the accountants resonates with what Jarvis (2007) notes in his definition of the concept that lifelong learning as more of an existential phenomenon that occurs throughout an individual's lifetime and eventually leads to a more practically change person. Aside the story of the participants mentioned above who are still in active employment; the case of Ishmael who is now retired indicates that even in retirement people continue to learn (even if it is selective). Ishmael says that he continues to attend seminars and read magazines: "*as a way of retaining my interest [] and keeping me mentally aware when I 'm old*".

From the accounts provided by the participating accountants, it is certainly difficult to ascertain whether they have been influenced to any extent by the general policy discourse that lifelong learning is a wonder pill (Coffield, 1999) that will solve most of their ambitious educational goals. Or are they being influenced by what is usually 'preached' by the professional associations that accountants have to learn to maintain their professional competencies. However, to almost all of these accountants, the decision to engage in lifelong learning means more than following the rhetoric of learning throughout one's life. And this is when the concept of identity becomes significant as Jarvis notes that identity is ontological in the sense that it is about the self in being and becoming Jarvis (2007:154). And within the context of professions, he further notes that identity becomes more paramount, as we then talk of moral commitments and dedications to our work, our professions, and even to our own selves in terms of how we are seen now, as well as how we want to be seen in the future. For these accountants, the idea of being committed to active engagement in lifelong learning resonates with what was captured in the literature review (from page 18) that firstly, there is a demonstration of their ontological awareness noted by Jarvis as the maintenance of their self-identities (Jarvis, 2007) that through learning they maintain themselves as human beings who do not want to risk the threat of disjuncture, or and in an extreme instance perishing. Secondly, there is the commitment to be identified with the profession at all times (referring from page 21 onwards) and acknowledge that historical knowledge gained during the years of schooling and training are not sufficient to

face the demands of the future challenges in the profession. And this is what London (2011), and Aspin et al. (2012) note as the main premise of lifelong learning, as well as Cheetham and Chivers (2001) also emphasising that the better part and much more learning for professionals come only upon the completion and passing of formal examinations.

Having discussed the accountants' belief in the importance of pursuing lifelong learning, my attention of this discussion is now being shifted to look at the key considerations that shape the decisions of the accountants to engage in lifelong learning followed by how they manage the associated constraints. Accountants, like all other professionals or social agents, are located within social contexts in the form of workplace and professional associations or bodies. And these social contexts in the form of institutions with their own objectives tend to resource as well as constrain (Battilana, 2006; Jarvis, 2007; Scott, 2008) the lifelong learning practices of accountants. It is significant to explore how these institutions contribute to the lifelong learning and maintenance of professional identities of the accountants as well as how the accountants negotiate their identities (Wenger, 1998) in these constraining and challenging contexts.

5.2 Considerations in Decision Making on Lifelong Learning

This section considers the second sub research question: What are the major considerations that shape the decisions of accountants to engage in lifelong learning? The discussions will therefore focus on how the accountants make lifelong learning decisions and more importantly, how they manage the constraints in the midst of competing demands. Major references are drawn from section 2.3 in the literature review chapter on the learning practices model and also from section 3.2 on how resourceful organisations can provide expansive learning opportunities (Unwin et al., 2007) as a means through which organisations contribute to the maintenance of professional identities of accountants. But while the literature talked much about a fit or symbiotic relationship (Fuller and Unwin, 2010) between the organisational support structures and personal agency in learning, this might be quite difficult to achieve in practice, especially when workplace demands are heavy and also serves as constraining forces.

Theoretical Arguments on Decision Considerations

From a Bourdieusian perspective, the second sub research question on considerations in decision-making in lifelong learning by accountants is more about the constant negotiation for capital with the relatively powerful institutional or field structures. This question opens up the discussion that the accountancy profession remains a field with distinctive features. Hence, as far as identity is concerned, there appears to be both an expectation and desire for accountants to play the 'game' with a sense of distinction and maximum interest in spite of structural constraints.

Distinction is emphasised in this discussion, because the accountancy profession is being perceived as having certain key attributes and advantages that makes it attractive to be part of, and thus, worth investing in the game. A good understanding of the dynamics of the field (Bourdieu, 2010) is expected of the accountants in order to be able to make more meaningful decisions and choices in their lifelong learning practices, even in the midst of constraining structural forces. One key issue here is the appreciation of the fact that the game in the field is not only being played by the social actors, but also by the relatively powerful institutional forces of workplace structures and professional regulatory bodies, who may have the power and capital resources needed for learning to skew the game in their favour.

Thus, for Bourdieu (2010), accepting the field habitus, is also a sign of admitting our limitations which invariably means being mindful that the same field conditions and structures that will resource the accountants are also the same forces that will end up constraining their lifelong learning practices. But if the accountants, as social actors can orientate themselves strategically that the field has a reward for everyone who is willing to invest and play well through lifelong learning and professional competence, then they stand the chance of maximising the profits available in the distinctive field (Bourdieu, 2010:229). The decision-making considerations in lifelong learning is therefore more on how accountants understand the dynamics in the field, in relation to capitals at stake, but being mindful of constraints as to who has more power. In view of this issue on dynamics and distinctive field features, the discussions that follow from here will explore how this theoretical underpinning is manifested in what the participating accountants have to say.

Discussions on Decision Considerations

What I have discovered among the participating accountants is that, they are more tactical in managing these constraints. By being tactical, I mean that they are good in planning for and managing short-term constraints, knowing that such constraints can never outweigh the benefits to be derived from being a more knowledgeable professional.

The accountancy professionals who participated in this research engage in lifelong learning not only to maintain their sense of belongings to their workplaces and professional groups, but also to ensure that their personal sense of identities in terms of what they want to be now as well as what and where they want to be in the future is fulfilled. While engaging in lifelong learning activities, the accountants face key decisions concerning competence at work, fulfilment of professional regulations on competence to practice, and personal career aspirations. But the main concern is how they make meaningful choices on what and when to learn, given the fact that the institutional structures that tend to resource and provide them with rich opportunities are also the same that tend to restrict and constrain their choices.

Contribution of Selective Workplace Affordances

In this section, I draw on the learning practices model discussed in section 2.3 in the literature review chapter, by making adequate references to the works of Billett and Newton, and Unwin et al. that highlight the importance of workplace support mechanisms in lifelong learning. These key literature works will help in understanding the views of the participants when they talk about both the support and constraints they have at their respective workplaces when it comes to lifelong learning. These are then placed in the grand theoretical framework of how fields structure and support, as well as constrain individual actions.

According to Billett and Newton (2010), workplaces provide affordances mainly in the form of invitations to professionals to participate in learning through workplace pedagogies including interactions, guidance, mentoring, and all other forms of support. These affordances are also similar to what were identified as expansive opportunities (Unwin et. al., 2007) whereby some organisations provide supportive environments that facilitate workplace lifelong learning.

However, they note that the expansive learning opportunities created by organisations are usually unique to each organisation's own environment. Thus, such affordances are usually directed in ways that will ensure that organisational or corporate objectives are achieved. That is any form of learning activity that may not be seen as adding value to an organisation directly will not be supported, as it will be deemed to be non-work related. In that sense, even the granting of time off work to an employee to attend training or a learning activity can be declined if the timing is not deemed ideal to the overall office staffing needs. I am seeing instances of workplace structures exhibiting features of the double face of institutions as they resource or empower agents, as well as constrain their behaviours. These workplace support mechanisms provide an active contribution to the construction and maintenance of the identities of the professional accountants through the support of lifelong learning that contributes to the attainment of corporate objectives.

Within the data from both the interviews and open-ended questionnaires, it appears that most of the participating accountants acknowledge that their employers do take an active interest in their professional learning and development, and as such provide them with adequate support and opportunities for learning either internally or from external sources. While some of these learning might be optional, others are mandatory backed by coercive threats of disciplinary measures.

Both Sampson and Boris who work for a Big 4 global accounting firm, indicate this:

Sampson: At the beginning of the [company] financial year, each staff completes a mandatory form (Profile) based on the line of service s/he will be working the forthcoming year. Depending on one's area of work, a number of e-learns are sent to their Training Profile with deadlines for completion throughout the year. Failure to complete these e-learns and the corresponding assessments is tantamount to disciplinary action.

Boris: In most instances, my job will come up with a learning program at the beginning of the year that reflect the portfolio of my clients and the standards that they apply- US GAAP, IFRS, Canadian GAAP (ASPE) etc. I will notify our

“Learning & Development” team of the accounting standards my clients will be using during the year.

That is, for these two accountants, their employers make a significant contribution to the maintenance of the professional identities of their employed accountants by supporting and maintaining an interest in the learning undertaken by their professional staff to the extent that they know that the knowledge gained will help in maintaining, reproducing, and improving the structures of the workplace. James, who works with the smaller accountancy practicing firm indicates this when he responds to a question on how his immediate boss and partner takes an interest in his attendance at CPD seminars.

Kojo: [] I will ask for elaboration, is let’s say with your position and the way you report to immediate partner; would you say that, when you’ve learnt something on your own or when you’ve gone for a programme, does your boss or your employer take an active interest in what you are learning or what training programmes you are attending?

James: Oh! Very well. A very high[ly] active interest. Because he [] I don’t know whether I mentioned that he [the boss or main Partner] is getting very old now so most of the responsibilities now rest on me. So, when I come [back] and I brief him, and when it comes to putting it into practice and I have to implement it and let him know what is happening now

These instances of employer support provide examples of workplace structures taking an active interest to make sure that their employees are equipped with the requisite knowledge to perform their professional duties. In the literature chapter, (from page 28 onwards) I noted how Billett and Newton (2010) talked about workplace pedagogies, as a key feature of professional learning practices, part of which includes having adequate support from mentors. So, what James has said (as per the extract above) indicates that he is sensing that there is an impending higher opportunity in the near future, and he is now being proactive by learning, and also ensuring that he keeps his main partner informed of whatever new knowledge he is gaining such that he obtains his approval and support when it comes to implementation of the new requirements.

Within the professional accountancy context, where the services delivered to a client is of utmost importance, it can be perceived that the firms are always keen on presenting their professional staff as being up-to-date with the current knowledge. These are to ensure that the clients still maintain trust and confidence in the professional accountants who are presented to work, especially if they are to work on the premises of the clients.

Unwin et al. (2007) have noted from their case study research work at different professional workplaces, including a smaller accountancy practice that owners provide support for learning because it ensures maximum productivity and above all it ensures that the firms are able to maintain their positions in the top-end of the market and effectively ensures the charging of higher prices. The theoretical significance of this is that economic capital accrued from engaging in lifelong learning does not only accrue to the individual accountants; but also, they ultimately flow to the entire organisation providing adequate support for the learning and identity of the accountant. Such organisations or institutions, are therefore able to consolidate their positions in the highly competitive field.

There are two significant issues being drawn from the discussion of the workplace affordances in professional lifelong learning for professional identity. The first implication is that of symbolic capital (Schinkel and Noordegraaf, 2011), where the professional has earned the trust of the public or business community and needs to demonstrate in return that they are capable of performing their services with current knowledge. The second implication is about the depiction of commercialism in the logics of the profession (Hanlon, 1994; Carter and Spence, 2014) where the needs of business clients are elevated and thus even affects how professional accountants are developed and supported in their learning activities. In my review of the literature on CPD in accountancy (refer to page 32 onwards), I noted that Watkins has observed that there is an emergence of a partnership model between the employer, the professional bodies, and the individual professional, (Watkins, 1999) which to a larger extent has the objective to serve business clients at the heart of it. The emphasis has already been made that even though the issue of commercialism has not necessarily been one of the notions of exploration in this research, there has been much evidence that the contribution of organisations to the construction and maintenance of the identities of their professional accountants is shaped much by the underlying commercial reasons. This is mainly because the organisations are aware that by

supporting the lifelong learning practices of the accountants, they remain competent professionals who can help bring in more economic capital to the company as a whole, and in addition consolidate the position of the firms within their respective wider fields.

This demonstrates that in making available rich learning support in the form of expansive opportunities (Unwin et al., 2007), the needs of the business clients are given some form of utmost priority. Hence, these forms of learning that are directly in line with the business objectives, are elevated, while any other personal desire to learn something other than work-related programmes will not be supported. In a question on how their learning needs are financed by their employers, most participants responded that only courses that are deemed beneficial or adding value will be paid for. Boris for instance speaks out about such a restriction.

Boris: It depends if the new learning has direct impact on the firm or improve the skills and knowledge required in your current or future position. The firm pays if they deem it beneficial. Courses that are for personal enhancement with no direct benefit to the firm are borne by yourself, though indirectly, the firm bears some costs through the flexibility they provide for employees to study and sit for some of these courses in terms of flexible hours or unpaid extended vacations.

Similar sentiments are also shared by Frank who works in a UK NHS Trust, who feels that in his organisation, most clinical staff do get more support and funding for their courses as they are deemed to be directly related to the health services. However, in his opinion he faces restrictions as his services are looked more from a supportive perspective. That is the issue of learning to maintain the identity is somehow problematic if an accountant cannot identify himself with the core services of the organisation that employs him.

Frank: At the moment if I want to do any other course besides the professional course ACCA, I doubt [] that they will fund that. []. It's going to be my own responsibility to fund that [] so if let's say for instance I embark on that programme and it's not going to add any value to the work I do then possibly they won't fund it

There is the likelihood that the support received for learning is somehow restricted and limited. In talking about organisational identity, Empson highlights that, at the individual level, there are

certain key attributes that make individuals associate themselves with a particular organisation (Empson, 2004). To her, we cannot talk about professional identity in isolation without giving adequate consideration to organisational identity (referring from contribution of organisations as noted from page 50 onwards) because in most organisations, professional identity of an accountant can be submerged in the wider organisational identity, which to her are the distinctive attributes that make individuals associate themselves with a particular organisation. I acknowledge that this research may be limited in scope, so I cannot talk much about organisational identity. However, future research can be extended in scope to explore deeper, how the impact of organisational identity and professional identity are linked to the practices of lifelong learning.

In another case of constraint, Tim, one of the participants who completed an open-ended questionnaire indicates that for him the constraints that he faces in support for learning is about budget allocation. He has a stipulated amount set at the beginning of the financial year, and as such he has to pick courses or training programmes that will keep him in the budget amount.

Tim: The amount allocated by my employer is not enough. The cost of some CPDs are expensive. I therefore do not attend some of the CPDs due to financial constraints.

I have so far discussed how selective the affordances provided by employers can constrain the learning ambitions of accountants. But it has also been shown that these selective affordances tend to force the accountants to ask themselves if they can identify themselves with the identities of the organisations that employ them. Where the answers are no; then it may imply that some learning intentions and decisions may have to be either abandoned, put on hold for a while, or be undertaken in private during personal hours.

This signals that even though we are encouraged to look at institutions and organisational fields as having double-edged swords that curb and constrain agents, as well as empower and enable (Scott, 2008) them; this empowerment is only made possible where the structures of the organisations will be maintained or reproduced. And this may even end up constraining the accountants more. Scott elaborates further on this by drawing on the work of Anthony Giddens, to note that, the extent to which social structures can continue to exist depends on the extent to

which ongoing activities can produce and reproduce them (Giddens, 1979, 1984 in Scott, 2008: 190). These scenarios to some extent also confirm what Girdwood notes that, lifelong learning in the liberal advanced economies, is partly about the ability of individuals to be able to make choices within limits (Girdwood, 2014).

However, the accountants can still fall on their agentic senses to manoeuvre this challenge through renegotiation of their identities (Etelapelto et al., 2014). That is, once accountants are still under the control of an employer, then they are bound to be constrained by the structures of the organisational fields especially through managerial controls and performance appraisals. Hodkinson et al. (2007) note that even when a person takes agentic actions, he/she will still be constrained, since the structures have actually become part of him/her. However, the same professional or workplace structures that become part of the accountants, are also the same structures that internalise certain key values of the profession in the accountants, such that they are keen to remain committed to learning and remain active in the profession.

But this idea of accountants being constrained by the organisational structures in their learning decisions, may not necessarily cut across all social contexts, as it somehow contrasts with situations where an accountant is self-employed. In such scenarios there are effectively not many restrictions as to what to learn and when to learn is decided by the self-employed professional. Let us read what Nat has to say on his ability to take decisions on his own since he started working on his own.

Kojo (researcher/writer): Do you think that you working on your own, where let's say you don't enjoy those support from the employers. Do you see that as a barrier or any limiting factor?

Nat: No no no. I don't see it as such. Even if you are working for an organisation, at times the budget will be there, but if you are asking for it to be released for you to attend [], at times you have to go through a bureaucratic, long bureaucratic process.

Nat: You see the organisation may not be thinking too much about some of these things. Even if they pay for you they want you to be there working for them all the time. And these are some of the reasons why I said no, I can't continue working

for you because I have to seek my own interest as well. So not [] [any] of the negative bit of it. Right now if I feel like learning, I will go and learn, if I don't feel like learning I won't go. Nobody will put any pressure on me. You understand, but then when you are working for somebody, even if you want to go and learn, you have to seek approval from people and all those []

We cannot tell from this short exchange if Nat felt that benefits of being relatively free in terms of decision-making outweighs the potential economic benefits of being sponsored by a more resourceful employer. The major philosophical assumption underlying this research had been that of a constructivist ontology, which informs us that different people have different forms of reality. In this sense, it appears that even in the midst of a major constraint, Nat is still adamant that, to him what appears to be a constraint, is more of an opportunity.

Nevertheless, Parker and Warren in talking about instances of unequal power distributions between accountants and their organisational hierarchies, note that accountants just “accept them as unchangeable habitus of their field” (Parker and Warren, 2013: 21). To Parker and Warren, these represent instances of symbolic violence in action. Such symbolic violence, according to Bourdieu and Passeron occur in situations of power relations when meanings are imposed by the dominants on the dominated agents to make them see it as legitimate and thereby conceal the underlying power relations (Bourdieu and Passeron, 1990: 4).

Even though this research did not necessarily subscribe to the idea of symbolic violence being present in the contexts of the participating accountants, what did appear was the commitment to learn continuously whether constrained by employer conditions or not. For instance, Eric indicates that in most instances what the organisation is set up to do is what matters and not just what the professional wants to learn.

Eric: But then what I have come to realise is that, you know organisations have systems, they have their own procedures and all that [] that is geared towards achieving [] whatever their goals or objectives they have. So what you might have learnt or studying may not [] apply in [] the workplace situation. [] it's now what relates to your work. So it's focusing [on] what you have to do at the workplace [] benefit for the workplace and that kind of thing

What Eric has said engages more with Parker and Warren's idea of how powerful institutions are, because he acknowledges that despite him having his own intentions, he appreciates that what the organisation has been set up to do is more powerful than what he the employee would want to learn. This means, he is somehow accepting that he in this instance, he is a dominated social agent who acknowledges this form of dominance as part of the field structures internalised in him in the form of a habitus. Thus, the essence here is that, the structural constraints are, to a greater extent accepted as given (Findlow, 2008), leaving the accountants rather with the option to negotiate their survival in the field through a commitment to continued learning.

The overall point here therefore is that the Bourdieusian perspective adopted in this research indicates that the workplace support systems as part of the institutions located within the fields tend to take an active interest in shaping the identity of the accountants, even though the priority is to preserve the overall objective structures of the field organisations. And for organisations that are more oriented to the ideals of investing in their human resources, the idea of supporting lifelong learning means that even as they are committed to investments in lifelong learning programmes for the gains of the organisation, they do not necessarily do so for the sole benefit of the individual professional (Jarvis, 2007), but rather as a way of ensuring the continued success of the organisational structures. However, because the notion of identity is also more about having a sense of belonging to a community, it implies that these field structures provide the opportunities to professionals to become part of them to promote and exhibit their distinctive field features (Bourdieu, 2010). But to the professional accountant, being part of and embodying these distinctive features of a field is itself a form of capital that can be harnessed for other private or future career opportunities.

Therefore, even though fields are made up of individuals and institutions; they are also powerful structural mechanisms that can constrain the activities of the agents, such that the professionals end up becoming mechanisms or means to achieving the ends of corporate objectives (Jarvis, 2007). In short it can be said that resolving the paradox in this duality may never be achievable, as having equilibrium (Billett, 2006) may be difficult to prove. But as Field (2006) encourages that through learning we exercise agency towards regaining some control over our lives, this can offer hope to the professional accountant who appears to be more concerned about the constraining face of field structures.

Affordances as Capital in Lifelong Learning and Professional Identities

If we consider the workplace affordances within the Bourdieusian perspective, it will appear that most of support and invitations by organisations to the professionals to participate in the learning at work (Billett and Newton, 2010) can also be seen as forms of economic and cultural capital (Bourdieu, 1986). And they can become the principal means through which organisations contribute to the identity of the professionals that they employ. But we need to be mindful of different power relations that occur in most workplaces, as access to such affordances may depend upon the social positions which an accountant may occupy in the organisational hierarchy, especially as noted by Ashton (2004) that access to learning opportunities usually depend on an employee's position. He further notes that in certain instances, some workers may shun away from participating in workplace learning, if they think that there are limited opportunities to practice what they gain from training learning programmes.

So, at face value, affordances may be exciting to talk and theorise about; but they can also be disguised forms of control however sweet they may be, as they can come to constrain the individual actions of professionals. This is mainly because not all the professionals in a particular context may be able to access equally the affordances. However, Fuller and Unwin, writing on workplace learning support systems provided by some workplace organisations, note that “expansive environments do not necessarily separate organisational and personal goals, but rather integrate them in a symbiotic relationship” (Fuller and Unwin, 2010:13).

The table in appendix 1.2 shows more details on some varied responses from the participants on the level of support they receive from their respective employers indicating a significant contribution to the learning practices and professional identities of professionals. However, there are other instances when other accountants deem limited support as form of ‘blessing in disguise’ due to the autonomy it brings. There are varying levels of support provided by different employers. That is, while some of the employers are very resourceful, others are lacking in terms of in-house learning support. This, to some extent is in line with what was noted from Bourdieu in the theoretical framework that not all players within the field can play the game to their advantage due to inequalities in the varying amounts of capital they possess (Bourdieu and Wacquant, 1992). The picture that emerged has been that, the larger

organisations have more resources at stake to support their staff in lifelong learning and thereby contribute to the construction and maintenance of their professional identities. Within the accountancy field, the Big 4 accounting firms are more of the dominants and hence are likely to empower their staff through adequate learning thereby perpetrating the inequalities in the accountancy field. These accountants located in the Big 4, due to the availability of richer resources in terms of well-endowed learning and training departments are more than likely to be positioned in the higher end of the field in terms of capital availability. And this higher economic capital can be converted into other higher forms of cultural and social capital, which in themselves can also lead into higher forms of symbolic capital. Thus, in supporting lifelong learning, and thereby contributing significantly to the construction and maintenance of professional identities, the bigger accounting firms are also indirectly contributing to the reproduction of the inequalities in the field because their employees are more than likely to gain access to newer forms of knowledge and other career opportunities quicker than their colleagues in less-resourceful firms.

Sampson talks about the advantages he gains when new accounting standards are even being debated at the draft stages.

Sampson: As I have the privilege to work at PwC, I get to know when standards are being developed or amendments are proposed. From the time when an Exposure Draft is issued and comments are invited from practitioners and industry, there are always updates that are available on a portal for us to read. When PwC drafts a response, that is also always available and as staff, we can always send our comments as well.

It appears that more formal learning support takes place within the larger organisations which are usually endowed with richer resources. But within the smaller environments because of limited financial and human resources, there is limited internal support. Hence, there tends to be reliant on good and effective informal support from external sources. And this is depicted more in the cases of both Nat and James who work in smaller accounting firms. But they somehow remain defiant that such a lack of internal resources does not hinder their learning to remain as competent professional accountants. Nat, in responding to a question as to whether

he feels deficient in his learning, as he is not employed by a bigger and more resourceful employer, this is what he provides:

Nat: No! So far as I'm getting what I'm getting I am not bothered about that []. I mean Its the ACCA who has said okay an employer could []. That is fine, I am not working for that employer but then I will make sure that whatever I have to learn from other sources too I am learning to catch up []

James on the other hand also does not perceive the lack of internal support for his learning needs as a limitation, but rather sees such an environment as a richer source of learning due to the variety of work roles.

James: Unlike if I were to be in a bigger firm we will give it to the department that is responsible. So in that sense yeah, you tend to be more knowledgeable in broader areas [] as against the deep knowledgeable in a very short area of [bigger firm departments]. Yeah, Yeah I think it's true. Because if you are working in a bigger firm, you are restricted to your department because each department has their own area of coverage or speciality []. And here you tend to do everything. So in that sense you have a broader knowledge of all areas.

Kojo: Okay, that sounds very interesting. So you don't see working for a smaller firm as being more of a problem or limitation []

James: no not at all [not a limitation]. And if I have my own way I would even advise people to join the smaller firms first before they move into bigger firms.

It therefore appears that even in midst of limitations of affordances manifested as economic capital, accountants will still pursue lifelong learning and even see such environments within which there is limited capital as having some unique opportunities that has some hidden forms of cultural and symbolic capital. These accounts of commitments to engage in lifelong learning irrespective of the level of support available, indicates a commitment to the maintenance of professional identities, and as such implies that the notion of symbolic capital maybe transcending the notion of economic capital. However, the existing literature on both lifelong learning and professional identities of accountants does not talk much about situations of

accountants in smaller practices or smaller organisations, since most research work seems to have been done in the bigger global accountancy firms instead, which are usually perceived as sites of professionalization (Cooper and Robson, 2006).

Having discussed how these participating accountants perceive lifelong learning as an embodiment of their professional identities, my attention is now proceeding to how they comply with the demands of the professional bodies as far as the discourse on learning to remain professionally competent is concerned. This is the other dimension (in addition to workplace support) to the structures that was identified in the tripartite perspective of lifelong learning practices in the accountancy profession discussed in the literature review chapters.

Learning to comply with Professional Regulations

The general observation among the accountants who took part in this research has been that they comply with the professional regulations to undertake regular lifelong learning activities to maintain their professional competencies in their respective domains of practice. In discussing the data findings in this section, my major points of references will be drawn from the literature on CPD reviewed under section 2.3 (from page 32 onwards which was on CPD).

It was noted in the literature that the various professional accountancy bodies tend to make a significant contribution to the identities of their members who attain professional statuses because they tend to pride themselves on the image and knowledge of their respective members. The Professional bodies tend to regulate and facilitate learning through provision of information and relevant resources for CPD related learning programmes. These include free online webinars, regional group meetings and seminars, and information on other training programmes run by commercial training partners. There are also invitations by the professional associations to employers to participate in accredited CPD schemes that exempt accountants working for such employers from undertaking CPD from any external sources. This is because the presumption is that such workplace environments provide sufficient ongoing rich learning and training experiences.

The table in appendix 1.3 shows some of the key comments from the participating accountants on how they perceive these regulations mainly the Continuing Professional Development. The questions asked centred on decisions, compliance, and certification of CPD learning activities. The responses will form the core of the evidence from which I will be discussing the findings within the theoretical framework, with much consideration to field logics and cultural capital.

A major emerging theme from the analysis of the qualitative data indicates that the accountants are willing to comply with the annual requirement to undertake CPD. And it appears that what matters is that they are more in agreement that, aside the threat of withdrawal of licences, on a general note, if they do not undertake such regular learning activities they are likely to lag behind or even in an extreme case be made '*extinct*' in their professional competencies. Dr B and Frank both make key points here that they find it interesting to undertake the CPD learning activities because through that they can remain in good standing.

Dr B: So that is the first point of call. The point of call is that I have to do it because I am obliged to do that. And then once I start doing it, then what do I have to do it? Is it interesting or relevant to me. []. So I think for me CPD will continue to be very relevant. Even if it is not relevant, even if it is not mandatory, I will find it very important because I need to update myself all the time otherwise I will be out of date; and I may not be able to convince my students. Or I will become an extinct academic.

Frank: and [] you have to make sure that you are in good standing year on year

For these accountants, what they get out of learning through CPD is mainly about the fundamental benefit to be derived from being a professional, which means to remain knowledgeable and competent. This ensures that the cultural capital is maintained and can guarantee the position occupied in the competitive accountancy field. However, the added benefit is that, it further ensures that economic capital is enhanced, which further confirms the Bourdieusian theoretical significance of interconvertibility of the various forms of capital.

All these accounts given by the accountants, to some extent also confirms that the key underlying logic within the profession concerning the CPD requirements is that there is the need to ensure that professional accountants are competent to practice as experts in their respective

areas of juridical controls (Abbott, 2010). The ultimate aim for this underlying logic is to facilitate protecting the interest of the public or general society that the profession serves and for which in return trust is given by the public to the professional. In recalling from the theoretical framework (see page 62), I made reference that fields and institutions that have governing logics (Bourdieu and Wacquant, 1992; Scott, 2008) that serve as the fundamental governing principles. In that sense, all members must be seen doing their utmost best in terms of learning to maintain their competency.

The accountants perceive that undertaking CPD and complying with the annual declarations as more of a doxa (Bourdieu, 1990; Deer, 2008). This is an unquestioned belief, which once we undertake it, we demonstrate to the public that we are capable of practicing and also deserve the trust from them. Relating this to the analogy of the ‘game’ played in the field, it becomes apparent that the accountants perceive that the ‘game’ is worth playing and they do so with much interest or *illusio* (Bourdieu, 1989, Bourdieu and Wacquant, 1992). That is the capital or cultural goods (Bourdieu, 1986) at stake in the form of being able to continue to hold yourself out as an accountancy professional, makes it worth committing and investing time and other resources into lifelong learning. So, with capital being at stake, then the accountants are prepared to look beyond the short-term limitation or reductionist approach from the professional regulatory bodies and engage in CPD learning so as to keep membership.

It is also worth noting that interestingly, both Dr B and Frank also use the word “*standing*” to describe the extent to which they are able to renew their annual licences to be able to continue in practice as professional accountants. That somehow signifies the importance of justifying the certificates that they hold. To a greater extent, their positions in the field of accountancy is dependent upon their ability to learn and demonstrate that they are fit to practice and be granted that annual automatic renewal of status by the professional regulatory bodies. That is the accountants either learn as a response to the coercive threats from the professional bodies in conforming to the logics of the profession or in fulfilment of a personal desire as a knowledgeable professional. This is also what I perceive to be a result of the reductionist approach to the management of CPD, as the accountants get more obsessed with the compliance aspect rather than looking at it from an expansive perspective that puts lifelong learning at the heart of CPD. But whichever way this is perceived, it appears more that lifelong learning

provides the nutrients which enables the professional accountants to stand upright in their respective positions in the field, and thereby continuing to justify the institutionalized or certified capital which has been granted them.

For Eric, he takes a stance not to leave any room for doubts when it comes to complying with CPD learning because he thinks the professional body already leaves room for ingenuity and creativity. However, he sees it as a non-negotiable activity that an accountant must undertake once you sign up to be a member.

Eric: yeah, there is, because you have to [] well already the standards or the structures have been set so once you declare yourself as a professional you have to follow [] other than that you will be strip off [] so [] I mean it's non-negotiable for you to keep calling yourself a professional [] certain dos and don'ts

Here, Eric is also demonstrating an awareness of professional standards which have been set and need to be adhered to to remain in good standing. However, as much as this awareness and compliance is being looked theoretically as a form of the doxa or unquestioned belief, we also have to appreciate that ascribing to the doxa also has another positive face. This is the idea that, undertaking the CPD-related learning is seen as something beneficial rather than just being tempted to perceive it as a form of hegemonic or controlling tool.

So, the observation is that, it is not just the compliance with the CPD learning that matters to the professional accountants, but rather some of them actually take an active interest in enjoying it and more importantly work tactically towards it. James indicates that in addition to attending seminars that are of relevance to his current role, there are instances when he attends certain courses or seminars just out of interest even though he may have fulfilled the required units needed for the year.

James: The CPD! right; what I normally do, I plan, because you need 21 verifiable points, so; and when you attend CPD programmes, some are 2 points, some are 3 points, so I just divide the 21 points by the number of programmes that I should attend. And fortunately for me, now I am even doing an attachment (internship / training) with a different company which is an ACCA approved centre/trainer. So,

I do not even need to CPD, but whenever there is any topic or seminar that is of interest or relevant irrespective of the fact that I may not need, I still attend.

So here we can see the CPD as something that goes beyond just a technical learning compliance to something not being challenged because of the perceived benefits of complying. Thus, it is more about what is at stake for the professional accountant, as they are able to turn such a regulatory tool into a more resourceful learning device. Scott (2014) notes that within institutions (especially those in market-based sectors), in spite of the repressive and constraining perceptions held about regulatory processes, they are also the same tools that can be harnessed for enabling and empowering social actors. This is because complying means an automatic renewal of an accountant's professional licence, which also means that cultural capital is maintained especially as most professional associations do publish the list of members who are in 'good standing' every year. And this gives any potential business clients and employers the confidence to deal with such accountants. So, in effect engaging in lifelong learning orchestrates the interconvertibility of capital, as cultural capital can be converted in to symbolic and economic capital.

This section has focused on analysis and discussions of how tactical the participating accountants are in managing the structural constraints of workplace learning and complying with professional regulations, mainly in the form of CPD. In the next section, the attention will focus on how the research participants practice and perceive lifelong learning as a tool for achieving their personal career aspirations or ambitions. After this, a relatively clear picture can emerge that can take me closer to answering the second sub question on the major considerations that shape the decisions of accountants to engage in lifelong learning.

Influence of Personal Aspirations

In connection with the decisions to engage in lifelong learning, another key theme that emerged from the data analysed in this study is that the individual career intentions of the accountants also form a very key component of their lifelong learning practices. And these personal intentions involve aspirations to occupy certain key positions within their current working environments, the desire to broaden or diversify their professional knowledge and skills, as well

as moving on to set up their own private practices and businesses. During the literature review on professional identities (refer to page 45), I discovered that what professionals aspire to do, or where to be in the future has been noted to be a key component of how they construct their identities (Beijaard et al., 2004). Eteläpelto et al. (2014) also add that professionals have goals and aspirations; meaning that they may want to secure their positions in the same field or move into other fields due to the presence of highly desirable capital. That is, in addition to the present, professionals also think about and act towards the future positions. And these future desired positions are dependent upon present lifelong learning choices, as it is all about being tactical in anticipations.

So, in addition to fulfilling learning obligations relating to workplace duties and professional regulations, the accountants also have their own plans to learn to fulfil long standing career ambitions. This section on how personal career aspirations tend to be a major consideration in the lifelong learning practices among the accountants is more of a reflection of how the notion of capital is important in the field of accountancy. The concept of capital as a purchasing power resource or currency was among the key concepts explained in the theoretical framework in sections 3.2 and 3.3 when I discussed Bourdieu's Theory of Practice. Here there are varied reasons among the participating accountants. But what cuts across is that, they are more concerned about how they can secure themselves in the competitive and changing profession. And in doing so, they are able to enhance their economic capital potentials, whilst also securing their institutionalised capital.

The comments provided by a selection the participants indicates such willingness to learn to pursue or achieve such personal objectives. The table in appendix 1.4 shows some of such comments, and a few are incorporated in the discussions that will follow shortly. From the excerpts of the data transcripts it does appear that almost all of the accountants have either engaged in or are considering enrolling in other forms of formal learning to add some extra value to their professional selves which will enhance their positions in the profession or even to set up their own businesses. While some participants shared their present learning activities outside their current working practices, others also expressed their desire to pursue other forms of learning or courses in the future. The reasons provided included the ability to manage any potential risk of an economic downturn, ability to set up one's own business or accountancy

practice, aspirations to progress into the top hierarchy of management, and even to fulfil long-standing childhood career dreams.

Nat: So like I said, you may be reading something today; you may not need it today, but then tomorrow it will help you

He also talks about his desire to broaden and diversify his knowledge base. That is as a professional accountant; one can think or desire to have multiple identities as Nat explains further.

Nat: Yeah, I did question you about these doctoral programmes. Well two things that I wanted to do, either I do law or I go into religious studies. []. The thing is that I want to diversify, so I am looking at not going into anything business or anything finance; well not I wouldn't say finance. But you see the reason why I wanted to do the taxation is just to broaden myself. The reason why I wanted to do law is to broaden myself. So that I could [] I wanted a situation in future where in the next few years if I sit in a board meeting when they are talking law I will talk, when they are talking accounting I will talk, when they talk economics, I will talk, [] when they talk management I can talk

In terms of being proactive about their future career aspirations, the accountants are willing and committed to learning, not only to ensure that their positions in the field are secured, but to ensure that they are elevated into higher positions that command higher levels of economic capital (Bourdieu, 1986) in the future. In the work of Beijaard et al., (2004) they highlighted that identity is not something that professionals have; but rather it is something that is always being constructed with adequate consideration to what is happening in the environment. That is the accountants know what is happening in the field as well as what is happening in neighbouring fields, and their associated opportunities for capital enhancements.

It is also worth noting that the occupation of such higher positions in itself also motivates and grants access to richer sources of learning as found by Ashton (2004) in his research on the impact of organisational structures and practices on learning in the workplace. James has also been considering studying for a Chartered Tax Advisor professional qualification and an MBA degree. He says that the MBA is for his own *strategic purpose*, which may not be directly

relevant to the present organisation (but possibly for future purposes). But for the Tax qualification, it will enable him to consolidate his position in his current firm, as he has realised that there is no one internally with that needed knowledge.

James: especially with CTA, it will be very relevant, because we don't have any Chartered Tax Advisor here, and we come across many tax issues every now and then for our clients, so if I become a qualified Tax Advisor it will become a very good advantage for the organisation. Otherwise we always have to fall on external expertise for help when the need arises.

What James has said (even though maybe limited in terms of generalisation), sheds some light also that, in addition his own benefits, as an individual, whatever knowledge he gains will be of beneficial to his company. That is, aside gaining more capital through lifelong learning, accountants also contribute to the remaking and strengthening of the practices that have shaped them. This, theoretically implies what Bourdieu talks about that through the habitus, social agents are able to consciously contribute to the constituting of the field as a meaningful world in which it is worth investing (Bourdieu and Wacquant, 1992: 127).

Similar sentiments are shared by both Frank and Eric concerning learning beyond current organisational and professional requirements to equip them towards setting up their own businesses.

Eric comments that: “yeah, [] when I was with [XYZ], I was not only thinking [] there. I was thinking outside as well; how relevant can I be, because personally I was thinking about setting up my own [business or accounting practice] as well [] intention [] ambition of becoming my own. So, I was also looking at that kind of thing. So, some of these things that I've been to have nothing to do with my current role. The role that I was in. but they all come together as a professional”

There appears an implication that the accountants keep learning with the intention of acquiring more capital, to build on existing capital, consolidate their current positions to survive the current competitive field, and then contribute to the reproduction of existing structures or even set up new organisational fields or structures. Bourdieu (1990), in talking about the logic of practices in fields, notes that a key consideration for a player in a 'game' when he gives a pass

to his teammate is about his ability to think strategically and perceive in advance where he has to run and reposition himself to receive the pass in return. Thus, considering the significance of time in practices, social agents need a sense not just to focus on what they see presently, but more importantly what they foresee the future, based on what is currently in the field. In this sense, they can recreate new structures or progress to become part of the structures that can exercise control and thereby reducing the extent to which they can be controlled by the organisational structures. However, it appears that in attempting to pursue such additional learning programmes, some of the accountants are constrained by time (to be discussed further in section 5.3) meaning that some of these plans are put on hold or end up becoming distant dreams.

What Shapes the Decisions of Accountants to Engage in Lifelong Learning?

Throughout the literature and theoretical framework chapters, I discussed that lifelong learning remains a key tool available to the accountant to maintain his/her professional identity. But the problem highlighted in the literature was also that professional identities are also unstable due to instabilities in the professional contexts and wider societies, thereby presenting increased pressures on the accountant just as on other modern professionals to continuously engage in lifelong learning. What I have observed and discussed so far provides an answer to the second sub research question that: the main factors that shape the decisions of accountants to continue to engage in all forms of lifelong learning comprises mainly of three main pillars of workplace learning support in the form of affordances, compliance with professional regulations to demonstrate professional competence, and the personal aspirations in the form of future career plans of the individual accountants. However, there are indications that managing all these different components can be quite burdensome, as all of them require commitment of financial resources and time which can serve as constraining forces.

In a sense, there are forms of pressure on accountants that bears resemblance to pressures (such as performance management, societal expectations, effects of globalisation, and commercialisation) that has been widely cited in the literature on the sociology of professions which were discussed in the literature review chapter. But among the participants of this

research there were mixed conceptions about what it means to be under pressure as far as learning and professional development is concerned. The idea that professionals are under pressure is refuted by some of the accountants, as they rather perceive it as being part of the profession that they have enrolled in. On the other hand, some of them also appreciate the impact of the huge demands they face and its impact on their learning practices. So, again similar social issues being appreciated differently by different accountants; a manifestation of the underlying philosophical assumption of reality being constructed differently by different people.

Among the various participants, one of the main forms of pressure was identified to be time management. That is in the midst of having plenty to do and learn, how do the accountants manage the limited time that at their disposal; which will be the focus of discussion in the next section.

5.3 Managing Time Constraints in lifelong learning

The accountancy professionals tend to be tactical in their learning practices due to the time limitations. They prefer to be ‘*choicely*’ and also take marginal decisions as they have a lot to learn within every twenty-four hours. That is, in addition to satisfying all the competing demands which tend to exert various forms of pressure, the accountants still face the somehow uncontrollable constraint of time. Considering that time is perceived as a valuable resource as well as a major constraint, in this section, I will discuss how tactical the accountants are in their lifelong learning decisions as a way of limiting the constraining effects of the limited time usually available to them. I have cited elsewhere that Fenwick had discovered among a group of older Canadian accountants that they tend to be more strategic in their learning as they are able to negotiate the various pressures associated with the new capitalism, when they deliberately comply with some requirements, but also either refuse or resist others (Fenwick, 2012).

Theoretical Considerations: Temporalities

The theoretical issue considered in this section on how accountants manage time constraints in their lifelong learning practices revolve around the fact that practices are located within time and space, which gives rise to temporalities (Jenkins, 2002: 69). Thus, our quest to play multiple ‘games’ in different fields (Atkinson, 2018), be it work, family, or any other social commitments at the same time, implies that we are inevitably limited with how much we can do within a day. Atkinson, further highlights that labels like time binds, time-squeeze, time crunch all of which indicate the sense of pressures and conflicts that leaves people increasingly feeling stressed or over-busy are more of signs of what Bourdieu did acknowledge as being part of the tensions between individual lives and fields (Atkinson, 2018:12).

Bourdieu explains that time is engendered in the actualization of acts and thoughts of *temporalization* that enables the social agent to transcend the immediate present by mobilizing past and practical anticipation of the future (Bourdieu and Wacquant, 1992: 138). So, for Bourdieu, with the theory of practice, we are spared the difficulties or challenges of dealing with the consciousness of the metaphysical representation of time and histories as realities.

What I engage in the subsequent discussions is therefore part of the broader theoretical appreciation that, for the accountants to maintain their professional identities, they will have to play the ‘game’ in the accountancy field bearing in mind that aside structural constraints, time constraints due to multiple demands from different fields in which they are concurrently located are also going to have an impact on their limited time for lifelong learning. In addition, we also note that the ‘game’ is played, not just for the present, but also for the enhancement of their abilities as social agents to adjust their habitus to the field conditions (Born, 2015) through acts of strategic anticipation and having a future feel for the ‘game’ (Bourdieu, 1990). Hence the need to match short-term constraints with potential long-term capital accruing in the field.

Discussion on Time Constraints

In appendix 1.5 there is a table that provides a selection of excerpts from the data on how some participants responded to questions regarding time management in their lifelong learning practices. From the various quotes highlighted in that table, it appears that time is perceived to be more of a bigger constraint to these accountants in pursuing lifelong learning. This, somehow confirms what has been discovered or mentioned by other previous researchers (Lindsay, 2012; Rothwell and Herbert, 2007; Wessels, 2007; Paisey et al., 2007). However, there are still not many research that have actually pursued the limitation of time as a constraint in lifelong learning among accountants directly. And this could be possibly due to the fact that, even though it gets mentioned as a limiting factor; the accountants still somehow manage to undertake their lifelong learning activities each year. As identified previously in the literature chapters, Mathisen discovered that accountants are able to turn the “limitation of time into a tool for better learning by using temporal designs” (Mathisen, 2012:1).

What is therefore being said, is that even though the existing literature on lifelong learning acknowledges the impact of pressure on professionals to learn continuously, time is not flagged up directly. Frost (2010), for instance makes an argument that in the modern day there is no longer a free-floating professional due to the pressures from increase in the intensity of globalisation, shifts in power due to increased and readily available information, managerial controls, and the higher expectations and demands from society in the form of audit and risk measures (Frost, 2010: 15). Even though underlying these forms of pressure maybe implications of time, it does not get mentioned much directly. But among the participants in the research even though they acknowledge the experience of these forms of pressures in varied ways, what matters to them is how they manage these pressures which exert influences on their learning and professional development within the limited timescales.

Parker and Warren (2013) have noted that the longer working hours existing in most practices of accountants are a manifestation of symbolic violence in action. And that to cope with the pressures of work-life balance, accountants adopt self-sacrificial strategies that exhibit their acceptance of such pressures as “unchangeable habitus of the field” resulting from the inequalities between the power hierarchies of the field structures (Warren and Parker, 2013:21). Thus, considering the competing demands of workplace demands, professional regulations, and personal career aspirations, the main concern for the participating accountants is how they can

utilise the limited times that they have in order not just to satisfy these demands, but to also enjoy the inherent benefits.

Practices, we understand are located within time and space (Bourdieu, 2010, Bourdieu and Wacquant, 1992, Jenkins, 2002) making it imperative for the need for professionals to be mindful of the need to manage their learning practices with much consideration to the temporalities (Mathisen, 2012, Jenkins, 2002), which involves the breaking of tasks to be done based on the structure of time into sequences and frames (Mathisen, 2012:16). The varied comments by the participants such as *having only 24 hours, being 'choicy', not having enough work-life balance in winter* needs further exploration because it appears that some of them are more willing to talk about time limitations, rather than the generalised forms of pressure (like increased regulations and expectations of society) currently prevalent in the literature on sociology of professions.

Boris, for instance says that due to the need to attend training and learn new things, there is not much time left for family activities.

Boris: “You must attend firm sanctioned trainings. That means I am constantly adapting myself to learning new things. Sometimes it impact family life and my ability to spend as much time as possible to my family”

Eric also notes that for him he perceives pressure as limited time due to the desire to learn as well as do other equally important things.

Eric: “[] because if I had the time [] if I don't have enough time I am doing something [] so many things competing for my time. So I would say maybe in terms of pressure, time [] because I really wanna do that anyway. [I still want to learn]. [] So for me pressure per say I would probably be thinking of time which may not be the case”

Eric: “yeah, because everybody has 24 hours in a day, so it all depends on how you organise yourself and how you prioritise your things”.

Similarly, Sampson also admits that there are lots of programmes that he could attend, but due to his extensive workload he has to abandon some of them. Even though he does not specifically

acknowledge time as a form of pressure, his admission of huge workload, which in his own words even prevents him from having “*a meaningful work-life balance during the winter months*” is an indication that too much tasks and learning are compressed within limited time periods.

However, it is interesting and worth noting that the time constraint does not necessarily mean that the accountants do not commit to active lifelong learning programmes, but instead it somehow brings the best out of them, as in managing all competing demands, they become more tactical with plans, knowing that being a professional also means that the various forms of capital are at stake. The perceived benefits of learning may far outweigh the pressures resulting from the constraining forces of time. While Boris specifically mentions that he takes “*online courses sanctioned and provided by the profession to save time and money*”, the other professionals also indicate how tactical they tend to be in deciding how and when to learn. The comments from both James and Nat below, to some extent indicates that they are both committed and tactical in the choices of learning programmes.

Kojo: Is there anything that prevents you from learning or doing CPD?

James: from Learning? Oh! Not necessarily. The CPD activities I’m very ‘choicy’ because time is very crucial. So, unless I see it is very important or highly related I wouldn’t.

Nat: I take marginal decisions so it’s not everything that I go for [] I have to look into it

I mention again how Mathisen (2012) had discovered among a group of Norwegian auditors that they did not perceive the pressure of insufficient time as a limitation in fulfilment of their desire to learn continuously, but rather turned time to be a useful tool for better learning. This was achieved by being strategic in their ability to design temporal spaces within which learning and work activities are conducted which meant to some extent focusing only on material matters in order of priorities and also in other circumstances, limiting learning to the minimum required to ensure compliance with standards.

For Bourdieu (1990), because practices unfold in time and are inseparable from it, there is the need for agents to be strategic with temporalities because they need not only adjust to what they see, but more importantly what they foresee in advance. Most of the research participants talked about how they planned for their learning activities so as not to put themselves under so much pressure. While Dr B says that *“My to-do guide makes life comfortable”*, Joe also notes that *“I have a to do list which take into account both work and family schedules with most urgent needs on top of the lists”*. That is the responses highlighted above indicates that in most cases they feel they are under some form of pressure to learn a lot within a limited space of time. On the other hand, this is also disputed by others such as Dr B and Joe who did not want to be seen as succumbing to the idea that there is a form of pressure to learn.

Being tactical about time management in lifelong learning also involves attempts to anticipate that the potential learning activity opted for is likely to be of much relevance to the practice of an accountant. For instance, Nat also shared an experience where he attended a professional business lunch with the hope of getting relevant information to help him solve a client tax related problem. However, he felt disappointed and thought his time had been wasted when he realised that the speaker did not talk according to what the theme of the seminar was about. In this sense, he notes that next time he will be very mindful.

Nat: So, I attended the meeting because I thought I maybe I will learn from it, but then I don't think I learn anything. So next time I will be very cautious, []

Time therefore appears to be a resource that cannot be regained once lost, meaning a potential learning opportunity lost can have other consequences, which could mean the loss of a potential client income, capital, or trust of the client. Hence the reason why these accountants do mention that in most cases they plan well ahead, (sometimes at the beginning of their financial calendars) and identify the resources that will be needed as well.

Bourdieu (1990) talks about the feel for the ‘game’ being the sense of the imminent future of the ‘game’ which relating to this research implies that the accountants can sense that the joys of being a professional will outweigh the challenges of having to cope with time pressures. And as such being able to plan their learning activities in the midst of demanding and overloaded work schedules is a way to turning such a limiting and constraining factor into a useful device.

That is the accountants will have to be strategic in identifying their priorities and having a practical reference or sense for the future (Bourdieu and Wacquant, 1992). But in addition, for such a planned system to be effective, by having time for learning and having time for work (Mathisen, 2012), there will certainly be the need for support from the employers in the form of appreciation of what professional accountants need to know and do and providing adequate support when needed.

In summary, what I have said, as far as the management of time constraints, is that, the accountants place their professional identities at the core of their lifelong learning decisions; hence they are still able to manage the pressures associated with the competing demands and constraints by being tactical, which involves adequate planning, being ‘*choicely*’, and taking marginal decisions to when and what to learn. Thus, as they continue to perceive being a professional as a form of cultural capital that gets converted into economic forms, then they will always be tactical in using their habitus to orient themselves actively to engage in lifelong learning. In such ways, according to Bourdieu and Wacquant (1992), the metaphysical representation of the time can be dealt away with.

Chapter Conclusion

This chapter sought to explore the perceptions that accountants have towards lifelong learning with adequate considerations to their professional identities, and to identify the major considerations that shape their decisions to engage in lifelong learning. The major theoretical issues observed have been the urge for individual accountants to share in and embody the professional logics or habitus and appreciate the dynamic and distinctive features of the field which tends to feature at almost all levels in the constant negotiation for capital.

It has been observed that the accountancy professionals who took part in this study have a positive orientation towards lifelong learning, holding on to the belief that education does not necessarily end after obtaining the formal qualifications. Furthermore, their lifelong learning decisions are mainly shaped by intentions to satisfy demands of employment, professional regulations, and their own career aspirations. But in attempting to manage these key

considerations, they are more concerned by the limitation of time which is usually uncontrollable; but ends up making them tactical in their learning practices. The accountants tend to subscribe to the unquestioned belief that pursuing lifelong learning ensures that professional competence which is the hallmark of being an expert is maintained.

Chapter 6: Responsibilities and Making Sense of Change in Lifelong Learning

One of the key themes identified from the literature on lifelong learning practices (referring to section 2.3 from page 28) has been that there are relational interdependencies between the support available from the workplace structures and the willingness of the individual professionals to participate in the learning afforded (Billett, 2006). Relating this interdependency to the accountancy profession, I argued that the role of the professional regulatory bodies can be incorporated to give a form of tripartite perspective on learning practices. However, a major observation from the data obtained from the participants in this study has also revealed that in spite of these relational interdependencies, the accountants tend to place their personal career ambitions in the profession at the heart of their lifelong learning practices; and as such are always keen to take active responsibility and ownership for their lifelong learning practices. That is, the accountants appear to believe that, as professionals they have a moral and ethical duty (Jarvis, 2007) to remain committed to their profession by learning to maintain their competencies. This bears a similarity with what Rothwell and Herbert have noted that, accountants' attitudes to CPD-related learning is positively correlated with their identification and commitment to the profession (Rothwell and Herbert, 2007).

The emphasis in this chapter is therefore on preparedness and status, by building arguments that contribute to the overall conclusion in answering the central question of this research which has been: in what ways are accountants' practices of lifelong learning linked to their professional identities? This chapter comprises two main sections, in which section 6.1 focuses on how accountants assume individualised responsibilities in lifelong learning; while Section 6.2 considers how the accountants make sense of change in their learning practices as far as it impacts on their professional competencies. These sub questions three and four are stated here again as:

- 3 How do accountants take active responsibility in their lifelong learning practices?

- 4 How do accountants make sense of change occurring in and outside their profession that impacts on their lifelong learning practices?

6.1 Individualised Responsibilities in Lifelong Learning

In the professional accountancy learning context, I showed in chapters two and three that learning practices are mainly about the triangular perspectives between the structural forces of workplace affordances, the professional regulatory mechanisms, and the personal career ambitions of the individual accountants. The highlight was drawn from Billett who has noted that the most important issue on learning practices is about how to manage the relational interdependencies between support from the workplace social context and the willingness or agentic behaviours of the social agents to accept and participate in the learning affordances offered (Billett 2006). However, in this research most of the participants have noted that they always want to assume major responsibility for their lifelong learning activities especially when it comes to new developments in the profession that affects their work activities. That is not necessarily to say they discount the role of their employers and the support provided by regulatory bodies; but instead they want to demonstrate an active role in their lifelong learning practices to maintain their professional competencies which is at the core of their professional identities. From a Bourdieusian perspective, the accountants have an interest in the ‘game’ being played in the professional field, and their acceptance of responsibility demonstrates their willingness to use their habitus to enhance their capital accumulations, while contributing effectively to the remaking of their professional practices.

Theoretical Arguments on Responsibilities in Lifelong Learning

The theoretical perspective that shapes my discussion of the third sub research question is that the accountants, as bearers of the capital accruing from lifelong learning want to assume greater responsibility in the learning practices. However, the challenging issue is on how this claim of individual accountants assuming more responsibility be justified, when the ‘game’ has other key players in the form of employment organisations and professional regulatory bodies.

Nevertheless, as far as this research on lifelong learning is concerned the issue of responsibility is stemming from the fact that higher social positions and power in the field comes with higher expectations; hence the need for greater responsibility on the part of the accountants.

Bourdieu notes the existence of a strong correlation between social positions and the dispositions of the social agents who occupy them (Bourdieu, 2010: 104). Thus, to him individuals' random movements about in the field are somehow restricted partly because of the structural forces of the social space, and that individual positions and individual trajectories are dependent on each other. The implication from the argument on the link between social position and responsibility is that higher positions are likely to take accountants closer to positions in the field where there are higher levels of economic capital resulting from higher levels of cultural and symbolic capital which is resulting from the presupposition of competence (Bourdieu, 1977: 40). This is in addition to the keen competition in the social space, and the need for social actors to distinguish themselves from other fellow social actors in the scramble for the limited profits in the accountancy field.

In summary, Bourdieusian informs me that being a professional accountant is having more of a capital of honour and prestige which of course can also be precarious (Bourdieu, 1977: 67, 179); in return, demanding more in the form of an active commitment to continuously engage in lifelong learning to enhance professional competence. This forms the basis of the subsequent discussion in this section in attempting to know more about the specific cases of the participating accountants on how they assume greater responsibility in their lifelong learning practices.

Discussions on Responsibilities

There is the need to understand what the individual accountants also have to say about this discourse of shifting responsibilities in lifelong learning. The table in appendix 1.6 depicts a summary of what some of the participants said in answering questions relating to the extent to which they assume responsibility in their lifelong learning practices, especially when it comes to seeking new knowledge on updates about developments in the profession. And based upon this table, I have developed figure 6.1 below, which is showing a summary of how a super ordinate theme has been developed from the responses from the various participants. This depicts that most of them believe that much responsibility depends on the individual accountant

to take the initiative in learning to ensure that they are professionally competent. This in turn ensures better accountability, as that they remain in a better position to provide reasons and justifications (Shardlow, 2001) for any solutions or recommendations they offer their clients and society.

Figure 6.1 Perceptions of Individual Responsibilities in Lifelong Learning

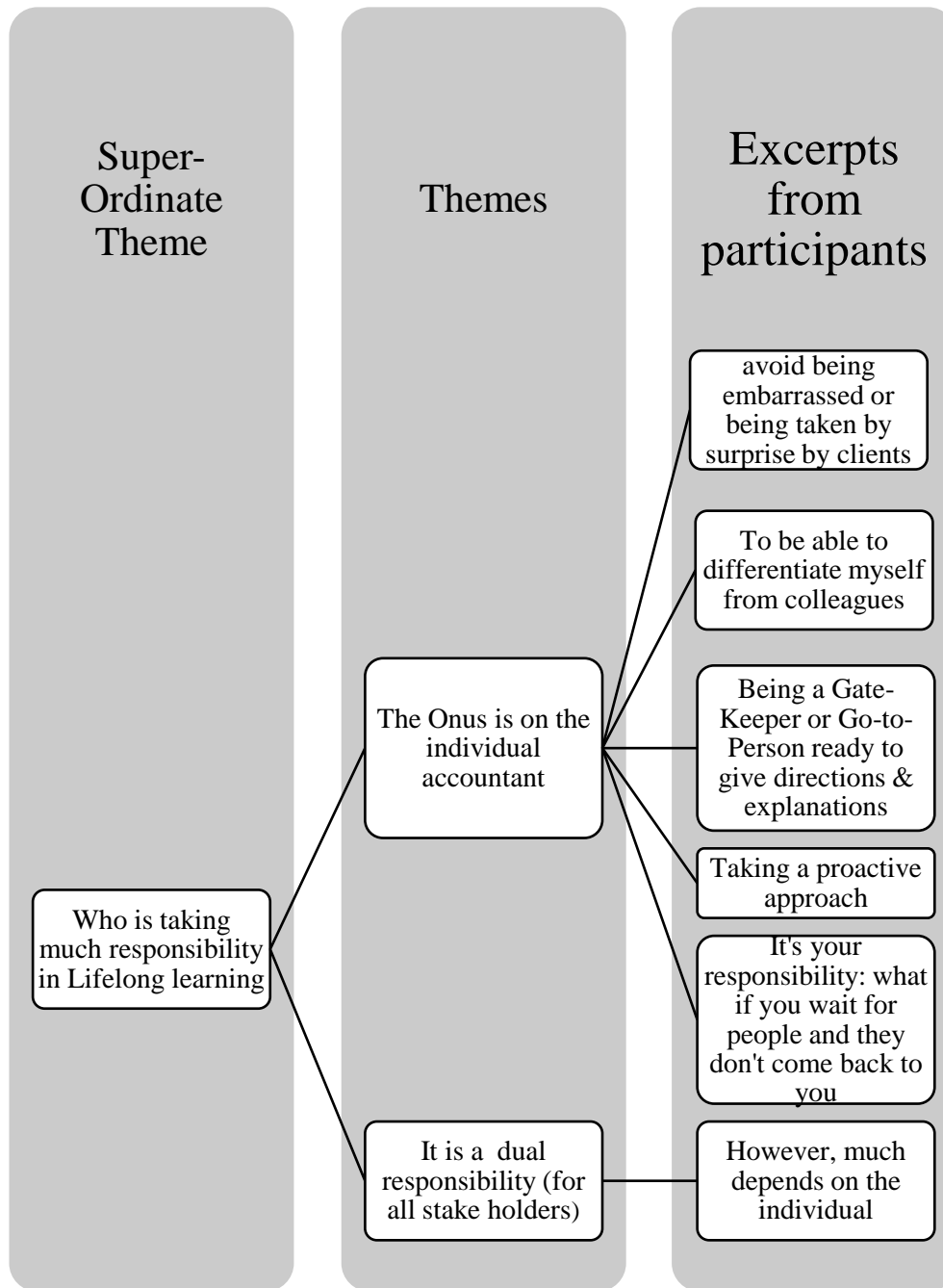


Figure 6.1 Perception of Individual Responsibility in Lifelong Learning

The major observation drawn from the accountants' position on this discourse on responsibility is that they want to be self-reliant and also in most instances, the positions which they occupy in their organizational hierarchies also tend to influence their intentions to be active and take much responsibility in learning. Because the accountants know that they own the capital and all other benefits associated with being a professional, taking up the responsibility does not seem to be much of a major struggle for them.

This acceptance of a greater responsibility in learning mirrors what was noted in the literature review that, there are shared responsibilities in lifelong learning in accountancy; that employers and professional bodies support and facilitate the learning processes while the individual accountants assume an overall responsibility and control for the direction of the learning (Herbert and Rothwell, 2007; Mathisen, 2012). The emphasis here is that, while there is a reciprocal obligation (Rothwell and Herbert, 2007) between all the parties in the learning practice model, the individual accountant is expected to take a moral obligation in developing an active initiative in learning (Watkins, 1999). This is to ensure continued professional competence and maintenance of professional identity because it is the belief that the individual has always been the repository of the specialist knowledge (Paisey et al., 2007). Therefore, the argument here is that, even though theoretically we are made to understand that lifelong learning is more of a shared responsibility between the individual learner and the social contexts within which the learning takes place, within the accountancy profession; practically speaking, more of the responsibility is shifted to the individual accountant, who also accepts this without much questioning.

In the next few paragraphs of this section, I will further discuss how the excerpts from the research participants can support the argument raised above on shifting of responsibilities in lifelong learning. There are two main subsections comprising: 'Being Self Reliant', and 'The Impact of Position in the Organisational Field'.

Being Self-Reliant

As noted in the introductory paragraphs, the accountants who participated in the research study want to take the initiative when it comes to responsibility for lifelong learning, especially when it comes to changes in technical areas that affect their learning. It appears that they want to be seen as being more self-reliant in the construction and maintenance of their professional identities. The interaction below indicates the response from three participants on a question relating to the taking up the initiative as a professional in lifelong learning.

kojo: So, if there is a major change; let's say if there is a major change for example if we cite the example of the capital allowances issue, or even any other tax issue that affects the way you work or affects something for your clients. Do you see it as your personal responsibility to look for more information? [] but do you see it as more of your responsibility to take the first step or if let's say you have not received any information or any invitation to attend the course

Nat: No! It's your [the professional's] responsibility. You don't have to wait for people. What if they don't come back [] and then somebody comes to you prior to that [] I mean you won't have an answer for them.

Also, both James and Boris share a similar response to the same question.

James: Yeah, definitely [] That's [] said it's a profession, and people rely on you. So, with something like the automatic-enrolment, they started talking about it and straight away I had to look into it because if a client rings you and asks what you know about this [] it will be very embarrassing. So always take the proactive approach to look into it before it is implemented []. Yeah; that's [] so you take it upon yourself as a professional person to be able to answer your clients when they request any information

Boris: I see it as my responsibility to look for new standards and become knowledgeable in them to differentiate myself from colleagues and also not be taken surprise by clients calling to inquire about how they would affect them

He (Boris) also further says that “Society expects the accounting professionals to have all the answers...”. That is aside the issue of being a knowledgeable professional, there is also the unpleasant situation that an accountant can be caught unaware by a demand or request from a client who is looking for more information or a clarification. We thus, see forms of symbolic capital here because, as the professional has been conceptualised as an expert with specialist knowledge (Fenwick, 2009), a signal has already been sent to the public or clients who have now offered their trust in the services delivered which is keeping them on their toes to learn continuously.

Still on capital, what Boris says that being responsible enables him to be knowledgeable such that he can differentiate himself from his colleagues, also implies one of the key issues of identity in the literature (refer to page 45) This was about negotiations in social contexts, that constructing identity is not just about ourselves, but also about how we interact with others and make sense of the social world (Beech et al., 2008). The significance of this when it comes to capital is that successful negotiations within social contexts is more likely to help the social agent to compete successfully and also justify his position in the field.

James noted this in his comment that because it is a “*profession, people rely on you*”. That is for being a professional, there is a form or principle of being and remaining an expert in his domain of practice which has been *internalised* (Bourdieu and Wacquant, 1992) in him such that he does not want to be found in that potential embarrassment or be surprised as shared and emphasised by Boris. Even as an extension to this, Sampson also noted emphatically that there is competition in the practice of accounting, and that any little doubt in the expertise of the accountant can lead to a perception of lack of competence.

Sampson: We're in a very competitive environment and everyone one wants the best and so if there is any sense of lack of confidence, it easily degenerates into a perception of lack of competence.

This idea of people relying and looking up to the accountants makes it challenging for them to maintain that symbolic capital because when the trust of being knowledgeable is

lost; not only will it be *embarrassing* (as noted by James), but also it will lead to the loss of existing and potential clients, which can in turn lead to loss of economic capital in the form of firm income as well as personal profits. Here, the importance of the convertibility of the various forms of capital noted by Bourdieu (1986) is reflected in these accounts provided by the accountants. In the response of Nat as given earlier, he goes on further to talk about his ability to earn a fee from a potential client by taking advantage of a situation in which he takes a proactive approach to learn and help solve a business-related problem.

Nat: I took it upon myself to [] because at the end, if I am able to solve that issue, I will get my bit on it. So, during the discussion the guy was asking me if I am able to recommend somebody, that if I would be interested in some fee; and I said yeah. So, well, I am learning but I want a situation where I can take personal [] or I will get something from it

Bourdieu (1992) notes that the habitus, as a battery of dispositions (Hodkinson and Hodkinson, 2004) propels individuals to take strategic calculations of costs and benefits especially as they know that the benefits to be derived in taking actions outweighs the costs involved in the undertaking. And a typical example is what Nat says: “*What I do is that I look, I ask questions and then I follow the questions up with an action []*”; while both Frank and Dr B also mention at separate points in their respective interviews the idea of ensuring that they are in a good ‘standing’ or not wanting to lose their ‘standing’.

Frank: “and [] you have to make sure that you are in good standing year on year...”

These comments by the accountants indicate that they are mindful of the consequences of not being able to practice if they lose their licences, indirectly means that they lose their cultural capitals which in effect means they lose considerable economic capital. Thus, a loss of cultural capital can lead to displacement in the professional field; which invariably is the last thing that an accountant would want. With the individual accountant, willing to take personal responsibility for lifelong learning, there is also an indication that the intention of constructing and maintaining professional identities remains active at the individual level despite the calls

for learning practices to be more inclusive and participatory (Wenger, 1998). Bourdieu notes that the interconvertibility of cultural capital into economic capital is enhanced due to the internalised values, seen as a form of habitus which is embodied in the social agents (Bourdieu, 1986). In the case of the accounting professionals, their intention to take active responsibility in their lifelong learning practices is also intertwined with their intentions to derive higher levels of economic capital in the highly competitive and demanding field.

Therefore, in a sense, theoretically speaking, the idea of transcending the dichotomy between structures and agency as far as lifelong learning is concerned within the professional accountancy context depicts a real scenario in which the employers and professional bodies provide scaffolding structures; but the employees, once they climb the structures, are to be responsible for their own safety. And for this, I have shown and discussed that the accountants want to be seen as having a commitment and interest in the 'game' being played and also want to make their own contributions to the existing structures and its remaking.

Impact of Position in the Organisational Field

The position that the accountants occupy within their respective organisations has an impact on their lifelong learning practices, in the sense that, as a professional progress through the ranks and organisational structures, he/she acquires more responsibilities that come with more demands and higher expectations in terms of technical performance. I have elsewhere mentioned (see page 126 onwards) that Ashton (2004) has observed that hierarchical structuring of relations in organisations has an impact on how knowledge is accessed and gained. As the accountants' progress, the complexities and multiple demands of their practicing contexts (Mathisen and Nerland, 2012) tend to shape their lifelong learning practices which equip them with more knowledge and subsequently enhances their ability to contribute to the remaking of these same practicing contexts. The responses highlighted in the subsequent discussions after this paragraph, throws more light that being a professional accountant comes with higher responsibilities in the organisational structures, and as such there is the need for the accountant to demonstrate knowledge in what they do to justify trust and confidence reposed in them by their own peers, other internal members of staff, as well as relevant external stakeholders.

While Frank talks about having a duty to ensure that he has the requisite knowledge to perform a very significant task for his firm; Pierro on the other hand shares a similar sentiment, but adds further that it ensures that people have confidence in what he does.

Frank: Besides that [] well the responsibility placed on us in preparing the year-end accounts and the rest also requires that we make sure that or I make sure that I have that knowledge

Pierro: Yes, I see it as my own responsibility to look for more information because my personal development is my responsibility. [] As a professional, I need to demonstrate more knowledge and expertise in what I do, or also for people to have confidence in my work.

Eric who sees himself metaphorically as a “medical doctor”, “the-go-to-person” or the “gatekeeper” thinks that the accountant occupies a pivotal position in an organisation and as such makes the idea of being personally responsible for engaging in lifelong learning through knowledge acquisition more imperative.

Kojo: [] you are coming out with so many interesting stuff that. [] what I had to ask was that when there are any changes to an accounting standard or maybe any change in the way the profession; do you see it as your responsibility to look for more information on it or should it be the responsibility of the employer or your bosses to provide more information []

. Eric: because obviously the organisation [] unless of course the Chief Executive Officer has a background in accounting and finance [] you don't know. It's a grey area for them. So you are the 'go to' person. Anything that has to do with accounting or finance you're the '*go to person*'. So, that also puts a demand on you to be knowledgeable, to be able to answer whatever their demands are or their questions are or to point them in the right direction. So, for changes in standards and all that I think the accountant is the gatekeeper.

These accounts from the participants are indicative of how within the present work contexts the professional accountants enact or present themselves as knowledgeable and practicing experts

through their learning, which is intertwined with their professional tasks. However, in the third chapter (see page 45 onwards) I drew on the work of Beijaard et al. (2004) to discuss that constructing and maintaining professional identities is not only about how the professionals think of themselves in the present circumstances; but also, more significantly about where they perceive to be in the future. As an ongoing activity, professional identity development involves professionals asking themselves questions not just about who and where they are at this moment, but also about “who do I want to become” (Beijaard et al., 2004: 122). There is therefore the need for them to have the ability to see beyond the current horizons and perceive what positions they would want to occupy within the field in the future. To Parker and Warren (2013), accountants have a desire to move and reposition themselves in the field, and as such get a chance to explore various sources of capital available to them.

James, the participating accountant who works in a very small accounting practice firm, talks about how he perceives a significant potential change in the structures at his workplace. With the main partner approaching retirement, it appears that much higher responsibilities are falling on the shoulders of James which has meant that in addition to making him learn new things, it has also caused the main partner to take an active interest in his professional development.

Kojo: Workplace support. I think the last time you talked me through some of them that you have times that you take off to go for training programmes. The only other thing I will ask for elaboration is let's say with your position and the way you report to immediate partner; would you say that, when you've learnt something on your own or when you've gone for a programme, does your boss or your employer take an active interest in what you are learning or what training programmes you are attending

James: Oh! Very well. A very high[ly] active interest. Because he [] I don't know whether I mentioned that he [the boss or main Partner] is getting very old now so most of the responsibilities now rest on me. So when I come [back] and I brief him, and when it comes to putting it into practice and I have to implement it and let him know what is happening now []

So far, I have discussed how the participating accountants commit themselves to lifelong learning depending upon the current social position which they occupy as well as the positions they aspire or anticipate occupying in their organisational fields. It appears that they tend to adjust or increase the intensity of their learning as they progress in their respective organisational hierarchies due to taking up of additional responsibilities which also comes with additional expectations. This is better captured in the comments made by Sampson that the dynamics of the learning are different when you have become a manager.

Sampson: The “how” of learning the above [pre-qualification] is certainly different from when you seek to learn more of soft skills and update yourself on technical and regulatory developments. As a senior manager, the focus and dynamics are different. The knowledge you need to perform effectively are 2-fold: (1) all the technical knowledge that I learned as a trainee which I keep building on to enable me coach and impart knowledge to your teams/staff, and (2) the “tools”/knowledge I need to service my clients by helping them solve difficult problems. The way I keep up to date with regards to point (1) above may be the same as my trainee days but number (2) is different because the audience are different and so are the expectations.

Bourdieu (1989) notes that when a social agent acquires dispositions in his/her position, he/she will also make adjustments to have a “sense of one’s place” (Goffman, 1959 in Bourdieu, 1989: 17). There is therefore an implication that the accountants adjust their habitus through their dispositions to learn to make a contribution to the maintenance and remaking of their organisational structures because they are able to sense that the fields in which they are located are meaningful worlds in which it is worth investing their energies (Bourdieu and Wacquant, 1992). Bourdieu further notes that “cultural capital exists as symbolically and materially active, only insofar as it is appropriated, implemented, and invested as a weapon and stake in the field struggles by the holder” (Bourdieu, 1986: 7).

What I have discussed is that, the accountants assume major responsibilities in their lifelong learning practices because they want to be self-reliant since the values and logics of the profession that they should be competent to practice as experts have been internalised in them. Secondly, as they progress through the structures of their work organisations, they assume

higher responsibilities that come with expectations that in turn demand commitments to lifelong learning.

The answer to sub question 3 is that: the accountants want to take responsibility for their lifelong learning decisions. This is because they know that they own the capital accrued for being a professional, as such they prepare and take the challenge and responsibilities associated with it.

6.2 Acceptance of Change in Learning Practices

The focus of this section is now to have a discussion that will help answer the last of the sub questions which is: how do accountants make sense of change occurring in and outside their profession that impacts on their lifelong learning practices? The major discussion is preceded by a summary of the Bourdieusian perspective that underpins the research question.

Bourdieusian Perspective on Engaging with Change

With fields being in a constant flux, the question is how do accountants engage with changing field conditions such that they can either maintain or enhance their social positions? The main Bourdieusian perspective is more about accountants knowing that they hold a form of capital that is of much “honour and prestige which is worthy of pursuance and preservation” (Bourdieu, 1977: 182). The changing field structures is likely to prompt the accountants to readjust their practices and even to orientate themselves strategically in anticipation of further changes to continually access the available profits.

In connection with these strategic orientations, Bourdieu notes among others that the future is already present with us in the form of omens, and that it is up to mankind to decipher the related warnings in order to at least modify it rather than just submitting to it (Bourdieu, 1990: 257). Thus, to Bourdieu, being prepared for the field conditions is like the man who rises early in the morning with the cockcrow, such that how successful he ends up in the day is placed under the protection of the angels (Bourdieu, 1990: 256). So, the changing accounting field conditions

prompts the springing up of the individual habitus to be ready to internalise the new demands of the field.

In connection with maintaining professional identity, my argument is that the habitus can dispose the accountant to either adapt or embrace change by either accepting the change as an unquestioned field structure or an opportunity to enhance or amass further capital. The need for dispositions to be adjusted in view of changing field conditions, to Bourdieu, is more about adjusting to both class conditions and to relationally defined positions or ranks in the class structure (Bourdieu, 2010:243-244).

Discussing Change in Accounting Learning Practices

Among the participating accountants, change seems to be a phenomenon that they embrace, as they believe that adapting to change is a necessity for the present-day accountant. I am therefore arguing that within the accountancy profession change has become an accepted integral aspect of the profession. This is mainly because all other neighbouring professions and economic sectors which accountancy serve are undergoing various forms of change, which inevitably means accountancy must respond accordingly to meet the new demands and expectations. Changes such as new financial regulations and its accompanying changes in accounting standards, and others as identified in the introductory chapter (see policy context from page 3), occurs from both internal and external sources (Scott, 2008). However, the challenges appear to be in the anticipation and management of the impact of such changes in the lifelong learning practices of the individual professional accountant. This section will therefore look at how the participating accountants perceive change and its impact on their learning practices as they bid to maintain and improve their professional competencies. This is because professional identities are never static, but ongoing activities that demands constant reflections and actions. Hence an integral part is how professionals respond to change as they move into the future. That is how do the accountants perceive and respond to change as they seek to maintain and reposition themselves in an ever-changing field.

A summary of the data that has helped during the analysis stage is presented in the table located in appendix 1.7. But from this table, I have developed a central theme in Figure 6.2 that shows the main views expressed by the research participants when asked about how they perceive and make sense of changes in the accountancy profession. My main observation has been that the accountants accept change as an integral part of their professional practices and therefore prepare for its impact on their learning practices.

Figure 6.2 Making Sense of Change in Lifelong Learning

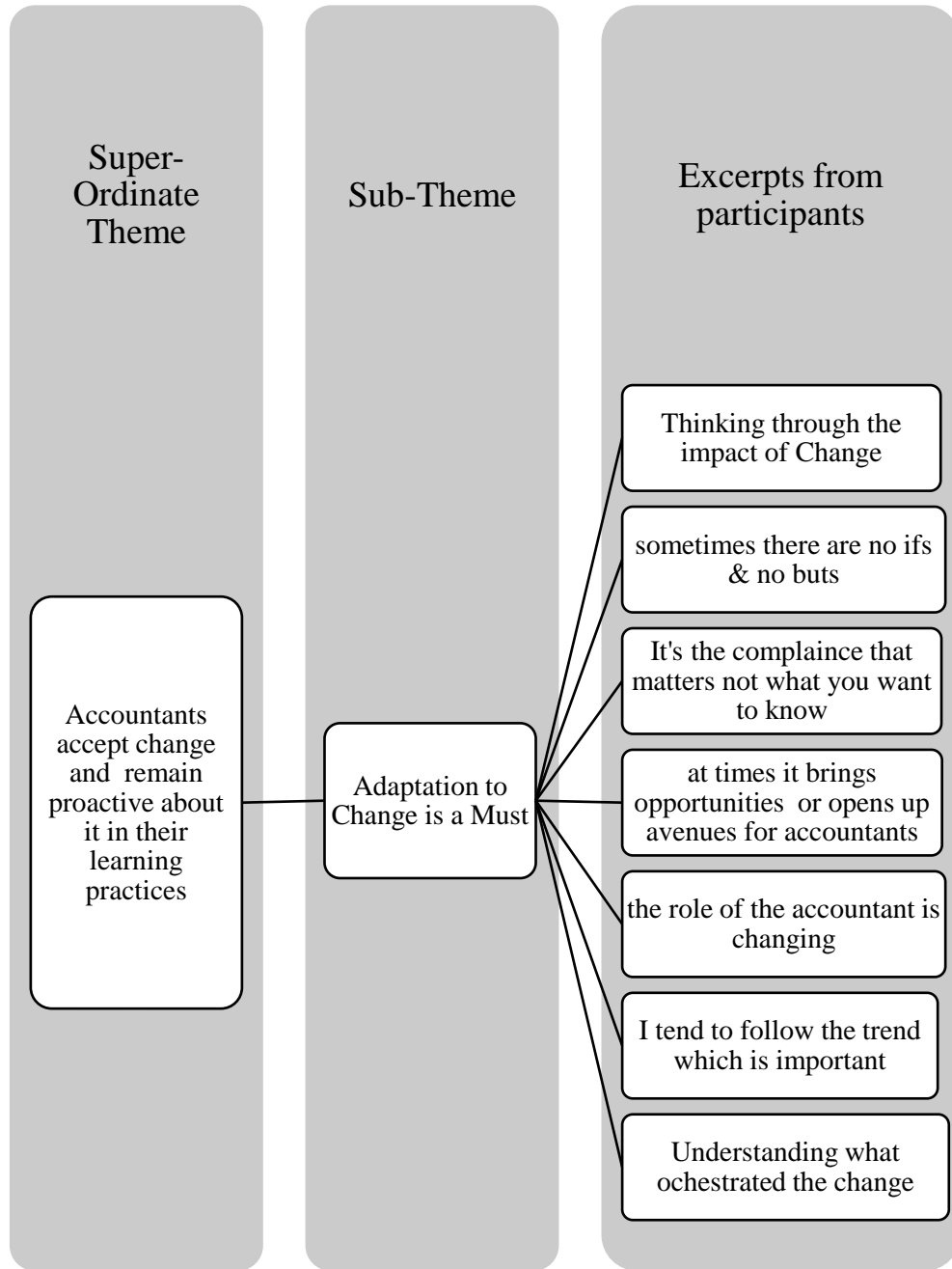


Figure 6.2 Making sense of change in Lifelong Learning

Adapting to Change

From the accounts given by the research participants, there is an indication that in certain instances they have to adapt to change without any compromise. Such instances include when there are changes in the regulations that affect their work practices since most accounting work is based on principles and standards that keep changing in response to changes in the wider business and economic environment. In these instances, the accountants do not necessarily show much resistance to change but are more willing to learn and integrate new knowledge gained into their existing work practices (Daley, 2001). This can therefore enrich their professional competencies which will ensure continued confidence and trust from the public and clients, which is part of the overarching perspective that professions exist to serve as a mediating link between the state and the general society (Durkheim, 1958).

While talking about training programmes sanctioned by his firm, Boris emphasises that: *“In my profession, it is a must to adapt to the change”*. This perception was shared by other participants especially as Eric talks about *“No ifs and No Buts”* when it comes to learning and integrating new payroll requirements.

Eric: [] There was a change in regulation, with Real Time Information [] Obviously, I had to implement that. So that is something [] and it’s like you go and it’s like it’s needed [] so [] so there is no ifs and no buts, you just have to understand it and come and implement it. Because there is a deadline

James also talks about new directives coming from the European Union that aims at harmonising accounts for charitable organisations. In this instance he also says *“so you have no option [] I have to straight away use the new format that are coming*. He further says that *“I tend to always do it as soon as it’s feasible to do it”*. Thus, in when it comes to implementation of new requirements Nat puts it in a summarised way that: *“and it is the compliance that is important and not what you know and what you want to know”*. And his reason for being pragmatic about integrating new directives and amendments (as highlighted in the section 6.1) is that he is conscious of the fact that as a professional working in a very demanding field, you always have to be prepared to provide solutions and answers to existing and potential clients who can call on

you at any time. In such instance, the accountant can avoid being *surprised* (noted by Boris) or *embarrassed* (as per James).

I have observed how the different accountants respond to change by integrating new regulations into their working practices through which they also learn. The next subsection will build further on this by looking at how the participating accountants actually embrace change from a positive perspective by anticipating that they can learn from change and turn such new practices or regulations into new working opportunities that can enhance their professional competencies and positions in the field.

Embracing Change

Even though the responses provided by the accountants were somehow varied, it however appears that they all embrace change in a positive sense in their learning practices for a variety of reasons which includes enhancement of professional status and economic capital. That is, as much as change may constrain individual agency, it can also present resourceful opportunities through which professional accountants can learn and enhance their positions. This was part of the discussion in section 3.1 (see page 49) where within one of the subsections I mentioned how the ACCA had encouraged accountants to respond to change by being proactive to the entrepreneurial opportunities opening up.

In a response to a question on how he copes with changes in accounting and tax regulations and its impact on his work and learning, James was of the opinion that within his firm even though some of the changes might be difficult to deal with considering their limited in-house resources, they also open new possibilities for them to sign up new business clients.

James: [] but when changes come (I do not know whether this is relevant to this) at times it brings opportunities or opens up new avenues for accountants. [] Then you earn a bit of extra income. That area has also helped a lot, because we have a lot of clients whom we do not necessarily do accounting for them, but help them fight disputed amounts imposed by the Inland Revenue.

Just as what James says above, Sampson also shares a similar opinion on how he handles change in his learning and work practices. For him he always wants to uncover the underlying issues that would have prompted the change to grasp a full understanding of the issue at hand.

Sampson: [] By getting to understand what necessitated the change, how it will impact on my clients and teams and also getting to understand it better and engage my clients in discussion. Where I feel it is too technical for me to appreciate (and am I do not feel comfortable enough to talk about it), I resort to specialists within the firm and take them along to clients where necessary

And Boris, who also works in the same firm like Sampson also says that:

Boris: Initial impact of the change affect the efficiency of my work as I spend time thinking through the impact of the change to the specific client and changing prior periods audit methodology to comply with the change.

Overall what Eric also says is that change must be embraced because the profession is changing due to wider changes in the world and to remain in a competitive position the accountant must embrace change and learn accordingly.

Eric: [] Yeah, definitely because of the changes obviously one has to be ready to learn

Eric: [] The point is the role of the accountant is changing, and the earlier we begin to accept that then the better for us, [] so if you wanna get stuck into probably maybe 18th century or whatever you will be left behind. You will become irrelevant. And also [] can say for a fact [] is a combination of several factors because we are still wanna be one of the competitively placed

The various responses provided above so far informs me that within the professional accounting context, change is to a greater extent accepted as an integral part of the professional practice. While some of the changes are accepted as forms of controlling and constraining features of the field and its organisations, other changes result in opportunities that can be harnessed for further economic capital. However, as far as lifelong learning and professional identity is concerned, the accountants seem to share in the notion that the field and its organisational subfields are

always undergoing endless structural changes (Bourdieu and Wacquant, 1992) meaning that the accountants must remain proactive in their lifelong learning to maintain their professional competencies. But for the accountant, the challenge is usually the difficulty in anticipating the changes as they usually come from both internal and external sources (Scott, 2008). So, the accountants keep up their commitments to lifelong learning because they are aware of what is at stake, in that such changes even though, likely to result in control and disruptions of the positions they occupy in the field, they also bring about opportunities that further enhances their capital accumulation.

That is, for the accountants, in spite of the constraining forces of change, the sense of being a professional committed to serving the interests of the public and clients as an expert has been internalised in them to the extent that, at all costs they will do their utmost best to ensure that the services they render are backed by the current knowledge and developments. And this is more of a manifestation of the external structures of the profession which has been deposited in them in the form of professional habitus. The habitus, according to Bourdieu (1989) are dispositions in the form of mental structures through which the social agents apprehend the social world.

That is, even in the midst of the constraints imposed by changing professional structures, the accountants are able to perceive these changes as natural and accept it more readily (Bourdieu, 1989). The accountants keep an awareness of what is happening in the wider field and its changing structures so as to be able to perform their services effectively. And even for those who work in the relatively more competitive audit and professional services market, continued learning becomes a must due to the expectations of clients, which if met, results in maintenance of confidence of services provided. This is captured in how Sampson responds to a follow-up question on the importance of the accountant appearing to be knowledgeable in the performance of duty to a client.

Kojo: You did mention a few times how important it is to update your knowledge to be able to help clients. Can I please ask: from your perspective; how important is it for an auditor to appear knowledgeable or up to date with current developments in the profession (concerning the clients work) before the client?

Thus, to what extent is it important for the client to have some form of confidence in you as an accountant?

Sampson: I think this question will be best answered by a client, but from my perspective, if the auditor has no clue about the happenings in the industry, then they can't ensure the relevant accounting and auditing standards are adhered to, let alone adding value to the client's business. We're in a very competitive environment and everyone one wants the best and so if there is any sense of lack of confidence, it easily degenerates into a perception of lack of competence.

From an agentic (Billett, 2006) perspective, it appears that the accountants do have an interest in the 'game' being played in the profession and will play with much interest to be able to appropriate the benefits in the form of cultural and economic capital. In this era of constant change coupled with higher expectations by business clients, the accountants are more committed to search and learn the new forms of knowledge and skills (Eteläpelto et al., 2014) needed in the profession and above all act with a sense of willingness and commitment in delivering the needed services to their clients.

Agency, in the theoretical framework chapter was identified as "having a capacity to exercise creative control over individual-level thoughts and actions" (Given, 2008: 14), or having an ability to have some effect on the social world (Scott, 2008). Shaun thinks that the pressures on the accountants may not necessarily have to be seen in a problematic way, but rather as an opportunity make a significant impact.

Shaun: Yes. There is always the positive pressure to keep up to date and be able to influence decision making process more proactively and effectively.

What Shaun has said above challenges me to think that, in spite of the widespread talk of professionals being under various forms of pressure, there are still instances when these pressures can be put aside or even discounted to some extent while the focus is rather placed on what the professional is bent on doing for society. It has been noted by Eteläpelto et al that within the context of professional learning, agency is exerted in the construction and maintenance of professional identities when professionals exert an influence, make choices, and take stances in ways that affect their work (Eteläpelto et al., 2014). However, there has been

the caution that in such professional learning contexts, agency of the professional is both resourced and constrained (Scott, 2008, Eteläpelto et al., 2014) by the wider structural forces, hence making it imperative to identify the interrelatedness of the dual forces of agency and structures (Billett, 2006).

Similar to seeing learning as having multiple facets and ontologies (Fenwick, 2010), change has also got many faces; with some presenting opportunities, disrupting the social positions of the agents in the fields, and also in certain instances forcing compliance and nothing else. This is why what Nat said is emphasised here again that in most changing circumstances it is not what the accountant wants to learn or know, but how to comply with the new regulations that matters.

Nat: No; perhaps because, I mean if you don't go according to the new law you may not [] meet the compliance aspect of it [], so you have to go according to it to meet the [] compliance and it is the compliance that is important and not what you know and what you want to know. What is expected of you to do []? Yeah

Making sense of change in the learning practices

From a Bourdieusian perspective, the accounting professionals, as bearers of capital (Bourdieu and Wacquant, 1992) who have an interest in the 'game' being played in the professional field are also keen to embrace change as it brings in new opportunities. Hence the last research question on how accountants make sense of change occurring in and outside their profession that impacts on their lifelong learning practices can now be answered as:

The accountants embrace and adapt to change in their learning practices in a bid to maintain or even reconstruct their professional identities for the present as well as for the future desirable positions. That is the accountants accept change as part of the structures of the profession, but in addition look to ways of benefitting from it by actively learning to reposition or consolidate their positions to enjoy the 'game' being played in the profession.

Through the embodiment of the sense of demonstrating professional competence, which is the predominant logic of the accounting field, they are able to convert constraining structural forces

into enhanced or more economic capital. And in doing so the accountants are always willing to learn to be in good positions as they compete for the more desirable positions (Friedson, 1989) in the field. Professional identities as ongoing constructive activities, makes it imperative for the professional accountant to embrace change and respond accordingly by learning new developments to ensure professional competence as well as maintenance of the trust from the public.

Chapter Conclusion

As part of answering the last two research questions, this chapter has served to build on the discussions I made in chapter five where I looked at the lifelong learning practices of accountants and how they mediate the competing forces of workplace support systems, professional regulations, their own career aspirations, and the constraining force of time. The main issues that I have highlighted here have been that, due to the embodiment or internalisation of the logics of the profession, the participating accountants perceive that the benefits of incorporating change outweigh the constraining forces of time and efforts invested. They come to believe that professional competence, which requires commitment to lifelong learning is the hallmark of every professional accountant.

The accountants are therefore more proactive in learning to explore the commercial and entrepreneurial logics (Hanlon, 1994; Spence and Carter, 2013) which enhances and preserves their social positions in the field, rather than worrying about the constraining forces of change that seems to be the major discourse in the sociology of professions. Bourdieu actually says that: “the most powerful principle of the symbolic efficacy of cultural capital no doubt lies in the logic of its transmission” (Bourdieu, 1986:6). In the next chapter, I will bring together all the points raised in chapter five and this one, with the intention of drawing conclusions that will contribute to answering the central research question that has been to explore how accountants’ practices of lifelong learning is linked to their professional identities.

Chapter 7: Conclusions, Reflections, and Recommendations

The focus of this chapter is to bring the study to a close by answering the central question and highlighting theoretical contributions of Bourdieusian theory of practice in studying the links between lifelong learning and professional identity within accountancy. The chapter will therefore recap the main arguments made and answers to research questions in the fifth and sixth chapters within the context of the theoretical framework. There are three main sections covering an evaluation of the concluding claims from the discussions on perceptions on lifelong learning, considerations in lifelong learning decisions, responsibility, and making sense of change; all of which help in answering the central question. The second section focuses on a reflective account of the theoretical and methodological issues, while the third section provides recommendations for policy and practice.

Throughout the writing of this dissertation, part of my tentative theoretical arguments had been that, the accountancy profession is one of the key institutions in every society due to the pivotal role it plays in national economies. Therefore, the individual accountant must engage in lifelong learning to remain committed and part of the wider profession, because the profession requires professional competence from its members always. The central question asked has been: “In what ways are accountants’ practices of lifelong learning linked to their professional identities?” I have discovered that lifelong learning is an inseparable component of the professional identity of the accountant. That is lifelong learning is more of an intrinsic feature of the accountant, such that when engaging in lifelong learning, the accountants have at the heart of their decisions, their intentions to maintain who they are as accountants. But, more importantly, linking the two important notions of lifelong learning and professional identity are the willingness of the accountants to take active responsibility in their learning practices, and to adapt and embrace change that impacts on their learning practices.

The identity of the accountant has been noted to rest on being continually professionally competent to practice in his/her area of knowledge domain as an expert; meaning that the accountant who refuses to update his/her knowledge through lifelong learning will not be able

to identify himself/herself with the global profession. Therefore, in line with existing literature from the sociology of professions, throughout this research, I also conceptually held the perspective that, the accountant is an expert with high levels and volumes of knowledge, who wants to be continually identified with the wider profession which is itself a domain of knowledge. However, from a broader sociological theoretical position influenced by Durkheimian (1958) thinking, I held that the accounting profession works as one of the mediating links between the state and the general society by ensuring that economic and financial transactions are provided with utmost integrity and fairness. Hence, these accountants want all relevant stakeholders (such as business clients, employers, and the wider society) to see them as experts who can be relied on for the services they profess to render.

Lifelong learning has been identified as the main tool that can help the accountants to maintain their professional identities, because through the commitments to learn continuously, the individual accountant is able to embrace and appreciate changes taking place in the profession and its impact on his/her work practices. The reward for engaging in lifelong learning therefore comes in the form of a cultural capital by being institutionally certified to continue to practice, which usually gets converted into other highly rewarding forms of capital including economic, social and even further symbolic capital which is usually granted by society once the label of being a professional is known. Thus, to the accountants, a practical way of legitimising identities (Findlow, 2012) is for them to commit to lifelong learning.

From the perspective of the individual accountants who took part in this research, when practicing lifelong learning, the maintenance of capital and repositioning of themselves in a competitive and fast changing profession (Anderson-Gough et al., 2002) is of much significance. But the wider theoretical implication observed has been that of the interplay between the structures of the field and the individual agency of the accountants in the sense that these accountants, through their agentic behaviours (Billett, 2006) are able to negotiate the dual faces of the workplace support systems and professional regulatory bodies that both resource them as well as constrain their learning practices.

7.1 Links between Lifelong Learning and Professional Identity

The answers to the sub research questions indicate that within the accountancy profession, there is an inseparable link between lifelong learning and professional identity. The equation underlying Bourdieu's theory of practice stated as: [(habitus) (capital)] + field = Practice (Bourdieu, 2010: 95), underlies the major discussions that I have made in establishing this important link between lifelong learning and professional identity among accountants. What I am implying is that lifelong learning is practiced by accountants as a central feature of their identities as professionals, and this is exhibited in the logics of the field deposited in them as habitus. The accountants tend to externalise these habitus through the demonstration of commitment and willingness to work competently with their expert knowledge. It is the possession and demonstration of expert knowledge which tends to be the basis of accruing cultural, economic, social, and symbolic capital.

I am drawing on what Jarvis (2007; 2009) highlighted that lifelong learning is an intrinsic part of human living, to say that lifelong learning is an intrinsic part of the professional identity of accountants. My theoretical consideration has been on the extent to which the participating accountants have embodied the logics of the profession to learn continuously and remain as competent professionals, into their individual habitus. My observation and answer provided to the first sub research question informed me that the accountants perceive lifelong learning as a core feature of their habitus as professionals. Lifelong learning can therefore be the building block for the formation and consolidation of the professional identity of the accountant. Through the active commitment and engagement with lifelong learning the accountants achieve professional competence, demonstrate their commitments to the profession, as well negotiate their identities within the profession.

However, to ensure that this inseparable link between lifelong learning and professional identity is maintained, the accountants must assume greater responsibilities, adapt and embrace change in their learning practices. Even though the accountants may face constraints and competing demands in their decisions to engage in lifelong learning, they will do their utmost best by being tactical (at least in the short-term) in mediating constraining structures to ensure that they still learn and acquire the needed knowledge to practice. Thus, they appear to have different

“learning tools” (Horwath and Shardlow, 2000) from which they use to combat the impact of these structural constraints. And these involve taking proactive steps and full responsibility in the lifelong learning-related decision-making processes, as well as striving to adapt to change.

My discussions at various points have been that, the accountants perceive that through the engagement in and commitment to lifelong learning, they will gain new forms of knowledge or upgrade existing ones which in effect will enhance their professional competencies and thereby retain the trust and confidence reposed in them by employers, clients, and society at large. From a theoretical perspective, the accountants, through lifelong learning can buy and consolidate their positions in the competitive field. That is, they believe that their continued ability to hold themselves out as professionals is a form of real capital that can exist in different forms, including economic (through enhanced earnings) and cultural (by the renewal of practicing licences and memberships), which in turn justifies the symbolic capital granted them by society.

In the next few subsections I will restate the other sub questions and describe briefly how they have been answered by drawing from the conclusions from the data analysis and interpretations chapters and drawing from the major observations from the existing literature that were reviewed. The focus will be more on the theoretical significance and contributions to the concluding claim, which will help in positioning this research within the domain of professional learning and development.

Decision-Making and Constraints in Lifelong Learning

The second sub question was: what are the major considerations that shape the decisions of accountants to engage in lifelong learning? In theoretical terms I discovered that as part of the practical way of dealing with the tensions on the interplay between social structures and individual agency, issues of dynamic and distinctive features in the profession propels the accountants to continue to maintain an interest and taste in the ‘game’ being played in the field. The answer drawn after the discussions in chapter five was that: the accountants are more concerned with learning that enhances their professional competencies which is exhibited in their daily working practices, their fulfilment of professional regulations, and accomplishment of future career plans. However, satisfying all these three considerations do present

considerable pressures on the accountants such that in most cases they tend to be tactical in their lifelong learning decision-makings because their main concern is to maintain their image as knowledgeable professionals.

In the literature on professional learning, Billett (2006) has noted that there are relational interdependencies between the individual agency and the social structures of workplace aimed at attaining equilibrium in these two ends of the continuum on workplace lifelong learning. But from the stories of the accountants in this research, even though there are tendencies of these interrelatedness, it appears they must be tactical with their choices in certain instances, meaning that some learning plans are shelved to pursue others. That is the accountants are tactical, because while they appreciate the opportunities for capital provided by the workplace and professional regulatory structures, they are also mindful of their constraining forces. Being tactical therefore involves individual accountants falling on their habitus to manage short-term structural constraints, knowing that the long-term field conditions offer higher stakes of “capital of honour and prestige worthy of pursuance and preservation” (Bourdieu, 1977: 182). This seems to be their way of dealing with the tensions between structures in the form of workplace demands, professional regulations on learning, and their own individual agency manifested in their desire to learn to fulfil their personal career intentions.

And in talking about these tensions between the structures and agency in professional accounting learning, one of the highlights in the discussion was on how all the participating accountants were committed to the undertaking of CPD-related learning to fulfil the yearly regulation. Above everything, this was seen as the only way for justifying and renewing membership of the professional bodies, which in effect is how powerful the cultural capital element is. Thus, the requirement to undertake annual Continuing Professional Development (CPD) was seen as a form of doxa pushed as an unquestioned belief, but however shared by all the members. However, this thesis has been of the opinion that, this strict requirement has been more of a reductionist approach, rather than an expansive approach that takes a relatively encouraging and motivating perspective for accountants to engage in CPD.

The other key constraint identified across all participants in the different economic sectors appears to be how they manage their limited time available for learning. Throughout the interviews and responses from the open-ended questionnaires, there was enough evidence that

confirmed what the limited literature talks about temporalities (Mathisen, 2012) in learning practices. There was a further depiction of how tactical the accountants are, by being relatively clever with their choices in their learning decision-making. For instance, in certain instances there is the need to balance a desire to learn to enhance professional competence or just to satisfy a professional regulatory deadline or a compliance with a new statutory legislation.

Taking Responsibility and Ownership

Accountants want to take full responsibility and ownership of their lifelong learning responsibilities even though they do acknowledge the significant contributions of employers and professional bodies. Part of the reasons identified in the literature was that historically one of the key objectives of lifelong learning was to make individuals entrepreneurs of themselves in the neoliberal economies that shifted more economic transactions into the domains of the private sector. These market logics which also infiltrated the accountancy profession not only brought economic opportunities, but also came with more responsibilities to the individual accountants to learn continuously to demonstrate professional competence and justify continued memberships of the profession.

To find out much about this issue of individual responsibility in lifelong learning, the sub question developed was: How do accountants take active responsibility in their decisions to engage in lifelong learning as they bid to manage the relationships with both employers and professional bodies? The accountants do believe in taking a proactive approach in lifelong learning because of the need to retain the trust and confidence of clients and society that can ensure the avoidance of potential embarrassments from clients. Thus, for the accountants, being the bearers of the capital (Bourdieu and Wacquant, 1992) accruing from lifelong learning makes them keen to assume greater responsibility in their learning practices. My discussion explored how the accountants are conscious of the fact that, in addition to themselves as social actors, there are other equally powerful players namely employers and professional regulatory bodies in the same 'game' who would also want to maximise their capital in the competitive and changing field.

The perception of the accountants who took part in this research was that the onus is on them individually to take active responsibility for their lifelong learning practices and decisions. Even those who were of the opinion that it is more of a shared or dual responsibility between their employers and themselves were still of the opinion that much still depends on them as individual accountants. That is, even though the role of employers and professional bodies are still significant in the lifelong learning and maintenance of professional identities, it somehow appears that they have become more of facilitators and supporters.

Making Sense of Change and Its Impact on Lifelong Learning Practices

The last research question centred on the ability of accountants to deal with the impact of a changing field on their learning practices; and the question was: “How do accountants make sense of change occurring in and outside their profession that impacts on their lifelong learning practices? My theoretical objective was to explore how with the constant, and unpredictable change occurring within the accountancy field, the accountants’ habitus prompts them to learn continuously. Thus, how do they readjust their learning practices to maintain a sync with the new field conditions and avoid any potential damaging disjuncture or hysteresis. Or, can the accountants orientate themselves strategically in anticipation of potential field structural changes, and position themselves better to continue to access the available field profits?

My answer therefore was that, the accountants embrace and adapt to change in their learning practices in a bid to maintain or even reconstruct their professional identities for the present as well as for the future desirable positions. The implication is that the accountants accept change as part of the structures of the profession, but in addition look to ways of benefitting from it by actively learning to reposition or consolidate their positions so as to enjoy the ‘game’ played in the profession. Theoretically speaking, the accountants are always proactive to embrace change and incorporate the new knowledge gained into their working practices; which from a Bourdieusian perspective, implies that they have a feel for the ‘game’ being played in the field now as well as what will be played in the future (Bourdieu and Wacquant, 1992). Thus, the acceptance of change and its impact is taken as a doxa or unquestioned belief towards the preservation and enhancement of their professional competencies. But having said these, it is

also worth noting again that in certain instances the accountants acknowledged that adapting to change in their learning practices was more of a compliance to new legislations or accounting standards, and nothing else such as learning to enhance your own career prospects.

Concluding Claims

The concluding claim I am making from the study is that, among the accountants, there is an inseparable link between lifelong learning and professional identity. Theoretically, the evident commitment to engage in lifelong learning, is a manifestation of the logics of the field deposited in the habitus of the accountants. The answers to the sub research questions revisited in section 7.1 have informed me that the main theoretical thread running through the arguments in the research questions and answers have been more about constant negotiation for capital, which tends to be the main resource, currency or purchasing power in the accountancy field. From the internalisation of the field logics in the form of the collective professional habitus, through the decision-making considerations on the dynamics of the distinctive field, taking up much responsibilities, and engaging with field structural changes; what is at the heart of the accountants' lifelong learning practices and professional identity constructions and maintenance is more about negotiating for capital. These forms of capital be it in the form of cultural, economic, or symbolic, all ensures maintenance of social positions in the field. These capital accumulations in turn helps accountants to maintain their field positions and above all make contributions to the remaking of the cultural practices in the accounting field.

The accountants who participated, engage in lifelong learning as a fundamental practice to maintain their professional identities because they believe in holding themselves out as experts with relevant knowledge, taking active responsibility for their development and adapting to change in the profession. Thus, in effect lifelong learning remains an intrinsic part of the professional identity of accountants. To the accountants, being a knowledgeable professional is a form of capital that exists not just as a symbolic façade (Friedson, 1989), but rather in a real form with ready inter-convertibility that can be enhanced through lifelong learning practices. The identity of the accountant therefore rests on the continued commitment to the ideals of the profession, seen in Durkheimian terms as a group of experts who serve as a link between state

and citizenry. And for this, the accountant is rewarded with the granting of cultural capital in the form of certification and membership of an elite association which also gets converted into economic and social forms.

It is based on this concluding claim from this research, that I am making a moderate generalisation that will extend to the wider global accountancy profession. Thus, even though what I have discovered is just among a very tiny subset of the entire accounting profession, what the participating accountants have said also bears some resemblances and resonates with what have been noted in the existing literature by previous research work on lifelong learning and Professional Identity in the accounting profession.

7.2 Reflections and Limitations

Undertaking this research has been a relatively long and challenging journey. But, overall, it has been an exciting task. In this section, I will provide brief critical reflections on the extent to which I have achieved the three main aims of the study. I start by reflecting on the substantive aims, then proceed through theoretical and methodological aims. And in doing so, I will also highlight their respective limitations, and the extent to which I have dealt with them.

Reflecting on the Substantive Aim and Limitations

The main aim of this study was to explore how accountants' practices of lifelong learning is linked to their professional identities. My opinion after a reading of the existing literature had been that there are some forms of links between the commitment to engage in lifelong learning and the construction and maintenance of professional identity which needed further exploration, as they had been previously been researched as more of separate strands. And to a greater extent this substantive aim has been achieved, as I have been able to find out that accountants are committed to lifelong learning because they perceive themselves as experts in a knowledgeable profession, on whom people and institutions rely for services. They see lifelong learning not

just as an end in itself, but rather as an inseparable component of their professional identities. Lifelong learning becomes a 'toolkit' used by accountants to shape and maintain their professional and technical competencies which form an integral part of their commitments to remain associated with the profession in which they have invested themselves. However, as noted in previous sections, to maintain this positive link between lifelong learning and professional identity, the accountants take active responsibility and adapt to change in their learning practices. Notwithstanding the achievements mentioned above concerning the substantive aim, the study still faced some key challenges as well as limitations that are worth mentioning to ensure adequate safeguards in future research relating to this topic. In the next few paragraphs I reflect on this entire journey by highlighting some of the challenges and limitations that I have encountered.

The main challenge has been that the topic of lifelong learning appears to be one of the ubiquitous topics in education with multiple faces and blurry maps (Fenwick, 2010), and making it very difficult to cover all aspects in a single research, especially when there is limited time and other essential resources such as financing and personnel. However, by focusing on the links between lifelong learning and professional identity as well as limiting the scope to the perspectives of the individual accountants, I was able to draw a relatively helpful boundary within which the phenomena of interest were explored. In future research, with more experience, time, and other resources available, I will incorporate the perspectives of employers and professional bodies. Above all, with much experience and a better understanding of lifelong learning, I will be able to narrow my lines of enquiries in future research undertakings.

Generalisation to the very broad global accountancy profession together with my own subjective interpretations of the data have also been the other areas of limitation. However, as noted in the research methodology chapter, I have made a case for modest generalisation in the sense that the selection of participants from different economic sectors yielded similar responses concerning how lifelong learning is practised as an inseparable component of professional identity. Future research projects can focus on any of the sampling units used in this research and explore in a relatively deeper way (even if different perspectives are adopted) some of the social and educational issues identified that concerns the lifelong learning practices of accountants.

Reflections of the Theoretical Framework

From a very broad perspective, I have been guided by a theory that professions are the major institutions that serve as mediating links between government and the general society (Durkheim, 1958). Thus, due to this preeminent role played by professions as domains of specialised expertise (Scott, 2008), the individual professional members have a moral duty to commit to and engage in lifelong learning, to justify their continued identification with their respective professions (Jarvis, 2007). Narrowing down from this broad perspective, my theoretical aim was to explore the extent to which engaging in lifelong learning can enhance an accountant's ability to maintain their sense of belonging to the profession which aims to serve the public based on relevant knowledge. I have been able to delve deeper into this theoretical aim and found out that the accountants, even though start with their professional certifications (a form of cultural or institutionalised capital), they like to practice lifelong learning to maintain that institutionalised capital by continuing to be associated with the economically rewarding profession. This confirms an observation in the literature on professional lifelong learning by Cheetham and Chivers (2001) that the passing of professional examinations only marks just the beginning of a lifelong journey of learning. And through lifelong learning, a professional is able to convert this initial form of cultural capital into other forms of capital namely, economic and social; bearing in mind that social capital also accrues as a by-product (Bourdieu, 1986).

The adoption of Pierre Bourdieu's theory of practice and institutional theoretical concepts of organisational fields, and agency therefore offered me a useful framework within which to analyse the data obtained from the study. Through this multi-faceted theoretical lens, I was able to appreciate that the individual accountants prevail with their learning ambitions and plans in spite of the constraints imposed by the organisational and institutional structures of employers and professional regulatory bodies. Thus, the value of Bourdieusian thinking tools in studying lifelong learning within the accountancy profession lies in the lens it offers in appreciating the internalisation of the professional logics into the individual and collective habitus of accountants, acquisition and negotiation to maintain capital, and above all the contribution to the remaking of the cultural practices in the field of accountancy.

I must however acknowledge that using Bourdieu's concepts came with challenges, especially concerning the difficulties encountered in understanding the concept of habitus (Sullivan, 2002),

coupled with the fact that he has received accusations for being too deterministic in how social practices are reproduced, and not giving much consideration to individual agency (Jenkins, 2002). However, I have still found Bourdieu's theory of practice to be relevant and very helpful in this research due to the interrelatedness of the concepts involved. And Nash puts it better that; in spite of having a theoretical framework that is somehow obscure or difficult to understand, Bourdieu's work still has powerful concepts that forces us to think, and thereby making it *worth the candle*, even if one was to spend a whole decade trying to make sense of them Nash (1999: 185).

The other limitation associated with the theoretical framework within which the data obtained was analysed has been that, perceptions can change when individuals change their social contexts. And when such changes occur or when professionals progress in their careers, the focus on what they choose to learn can also change accordingly, making it imperative to be mindful of the concepts of field and capital as cautioned by (Hodkinson et al., 2007) that these concepts should be used with much caution because if stretched too much they can lose their theoretical significance.

Also, Bourdieu's concept of field and its applicability to the accountancy profession can sometimes be difficult to pin down as the drawing of boundaries is not so easy in practice. Examples are the case of accountants who work in financial institutions who find that their learning is somehow not seen as being directly related to the core of their employing institutions. Thus, such professionals can be found to be located within two fields or institutions which affect their decision making on lifelong learning.

Thus, as much as the theoretical framework and models adopted may not have been perfect, precise, or fit-for-all purposes; they have still been relevant in providing me with an important boundary (Maxwell, 2008; Silverman, 2011) that made the study of this social phenomena of lifelong learning possible and meaningful. That is, in spite of some inherent limitations, the theories adopted have still offered a useful means of conceptualising the research, offered a fruitful lens for looking at the data captured analytically, and above all for situating the research in a sociological context.

Philosophical and Methodological Reflections

This research was conceptualised on the philosophical assumption that different people hold different realities when it comes to social phenomena. This is because I have held on to the opinion that different individuals are likely to make sense of similar phenomenon differently due to the differences in their perspectives, orientations for the future and different social contexts. Hence the adoption of the constructivist ontological framework paved the way for an interpretivist epistemological paradigm, and subsequently the use of a qualitative methods of data collection and interpretative analysis. The aim was to capture the lifelong learning practices and experiences of the accountants to understand the links with their professional identities from their own perspectives.

In interpreting the results from the data collection exercises, I resorted to non-numeric analysis using the theoretical framework (as described earlier) as a lens through which I looked at the data. Through this process, I was able to understand and appreciate the major perceptions of the accountants in their decisions to engage in lifelong learning and how they strive to maintain their professional identities. I therefore gave much room to the voices of the participants, even when my own experiences and preconceptions had been challenged.

Methodologically, even though I still stand by the qualitative techniques, in future I will give adequate consideration to the use of the self-administered open-ended questionnaires, for such a study involving accountants. This is because I have observed that some accountants are more familiar and actually prefer the survey methods of data collection. In that sense, giving them the flexible option to complete open-ended questionnaires, and space to provide brief explanations tend to suit them better in their own environments and at their own pace.

7.3 Recommendations for Policy, Practice, and Future Research

In this research, I have explored the links between the commitment to practice lifelong learning and professional identities within the accountancy profession. What I have discovered so far is that accountants perceive lifelong learning as an inseparable component of their professional identities. They are therefore prepared to invest time and other financial resources in it to enhance and maintain their professional and technical competencies which in effect justifies their continued membership of the profession. The accountants therefore see the new knowledge gained through lifelong learning as something of their own, and would want to take control of the learning processes.

However, there are challenges and constraints in their pursuit of lifelong learning, such that they must confront and mediate competing demands from employers, professional regulatory bodies, as well as their own personal ambitions in connection with their careers. Time availability also serves as an uncontrollable constraint in lifelong learning practices within accountancy. Nevertheless, the accountants are still determined to engage in lifelong learning as they believe that once you declare yourself as a professional, there is the need to go all out in learning to remain competent to retain the trust that society has reposed in you as a knowledgeable person. Hence, they are always willing to learn, assume a greater responsibility, and adapt to change even when it looks like an imposition on their practices.

In view of the foregoing discussions on the considerations and challenges in lifelong learning practices of accountants, there are implications for policymakers and practitioners in the accountancy profession.

The first recommendation is on collective responsibility. Even though the engagement in lifelong learning is the ultimate responsibility of the individual accountant, there is the need for both employers and professional bodies to maintain their active interests and responsibilities in ensuring that they also have a significant contribution to make towards the maintenance of professional identity. For instance, one participant noted in his response that: “it is a dual responsibility for all stakeholders”. Hence, future research projects can incorporate the

perspectives of the employers and professional bodies together with that of the professionals in an integrated model so long as resources and time permit.

In addition to the individual accountant, the other two major stakeholders of employers and professional bodies should be encouraged to make their input with constant monitoring of how they contribute to the construction and maintenance of professional identities through the support of lifelong learning, especially in the provision of financial resources as well as adequate time planning. And with this, it appears that accountants in small and medium sized firms are the group that will need considerable attention and support as their employers are usually not resourced enough to support some relevant learning activities.

Secondly, accountancy professional bodies are encouraged to engage in constant monitoring of learning practices that enable feedback from accountants, which can highlight the extent to which learning affordances are provided to all accountants. This can involve the monitoring and exploration of how different accountants in industries within which their services are not deemed as being directly related to the core objectives of the organisations, like accountants in banking and health sector whose services are deemed to be more of supportive roles. Such accountants may need help in how they maintain the challenges of negotiating their support needed for lifelong learning. Professional bodies should move beyond the compliance perspective and take an expansive approach on CPD and engage continuously with employers in helping accountants in their learning practices

Furthermore, I encourage a future diversified and broader research participant base. Due to the diversity of the research participants, there has been a revelation that learning to maintain professional identity is to a very large extent, a common desire and commitment by accountancy professionals, irrespective of geographical location. Hence it is recommended that future policy-related research can consider accountants from different countries as well as different professional associations.

Lastly, I also add to the call by previous researchers that Continuing Professional Development (CPD) regulations should not only focus on technical competency requirements, but rather look at professionalism as a whole concept. Thus, my suggestion is that the professional bodies move beyond the compliance perspective and take an expansive approach on CPD and engage

continuously with employers in helping accountants in their learning practices. This is because this research has made a contribution to the existing literature on professional lifelong learning in the accountancy profession by placing the maintenance of professional identity at the core of lifelong learning decisions.

Chapter Conclusion

This study began by making tentative arguments that accountants practices of lifelong learning is linked to their professional identities because learning enhances professional competency which in turn ensures that society in general have confidence and trust in the work of the accounting professionals. Also, through lifelong learning, accountants are able to renew their professional licences and certifications meaning that their continued association with the elite professions are assured. My intention has been to make a contribution to the existing but limited literature on lifelong learning in the accountancy profession. The existing literature does not necessarily bring the concepts of lifelong learning and professional identity together within the accountancy profession either because there is more focus on CPD-related learning, or on issues of image and relationships with business clients. The literature on professional identity may not have given much prominence to lifelong learning, possibly because technical knowledge is usually conceptualised as an implicit or unspoken feature of the identity of the accountants.

This study has been able to explore and discover that, to the accountant the idea of being a professional is a real form of capital (with inter-convertibility) that needs to be enhanced and maintained through the active engagement in lifelong learning. Lifelong learning is perceived among the accountants as being an inseparable or integral component of their professional identities that needs to be maintained for the present as well as for the future. To the accountant, being a professional is a form of capital (Bourdieu, 1986) that exists not just as a symbolic façade (Friedson, 1989), but as a real resource readily convertible into higher economic benefits. However, because professional identity is based on knowledge or expertise that needs to be maintained or enhanced, the continued commitment to lifelong learning becomes more imperative. Therefore, some of the important factors that help maintain the link between lifelong learning and professional identity include the accountants' ability to mediate the

constraining structures of employers and professional regulatory bodies, taking up active responsibility, embracing, and adapting to change in their learning practices

In closing, I draw from the theoretical considerations that, accountants' practices of lifelong learning remain an embodied and inseparable component of their professional identities, since the formation and consolidation of their identities are hugely dependent on their willingness and ability to continually engage in learning that enhances their professional competencies. Because capital in the form of 'professional status' is always at stake, accountants will strive to be tactical and assume greater responsibility, even in the midst of contextual constraints and unpredictable field changes.

My hope therefore is that, future researchers can build further upon these arguments and make the literature on professional lifelong learning in accountancy richer. This is because the more knowledgeable accountants remain, the better will it be not just for business organisations, but for society in general since accountants remain one of the professions that link society with the state.

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Appendices

Appendix 1.1 General Lifelong Learning Practices

Learning in different areas (not restricting learning to only accounting field)

Nat	<input type="checkbox"/> according to the scriptures, without knowledge the people perish.	The reason why I wanted to do law is to broaden myself
James	I think there are various ways that which we learn after the qualification,	<input type="checkbox"/> accountancy doesn't operate in a vacuum, yeah; you have to depend on the external environment to make very important decisions
Frank	I think, well in terms of education never ends,	<input type="checkbox"/> Besides that I've tried also <input type="checkbox"/> sort of look at other industries, well other professions and see how best they are also evolving <input type="checkbox"/> just to help me shape my learning processes.
Eric	<input type="checkbox"/> the main reason is to broaden my expected outflow, of my mind	
Dr B	<input type="checkbox"/> but I wanted to get a higher qualification to be able to fit into the higher learning institutions, like university teaching	
Sampson	I would say that the majority of what I learn revolves around my work function <input type="checkbox"/>	if you are asking whether I engage in any activities other than accounting and finance then the answer is, Yes. <input type="checkbox"/> <input type="checkbox"/> I am also a counsellor/people manager to some qualified staff.

Boris	Yes, about 80% and the other [] Yes, I attend similar with topics not 20% include learning effective related to my profession, mostly management, technology, and community related and as a lifelong building fruitful personal learning experience relationships within the firm and with clients
Pierro	There has not been any formal learning, however I have undertaken several courses, attended seminars, and on the job training and learning modules

[Appendix 1.1 General Lifelong Learning Practices](#)

Appendix 1.2 Workplace Support in Lifelong Learning

Participant	Main Responses	Other Responses
Nat [Do you think that you working on your own, where let's say you don't enjoy those support from the employers. Do you see that as a barrier or any limiting factor?]	No no no. I don't see it as such. Even if you are working for an organisation, at times the budget will be there, but if you are asking for it to be released for you to attend [], at times you have to go through a bureaucratic, long bureaucratic process [] but it looks like one person will think that one person will think that he is doing you a favour by asking you to attend those conferences. Meanwhile whatever you learn you put it at the disposal of the organisation []	Right now if I feel like learning, I will go and learn, if I don't feel like learning I won't go. Nobody will put any pressure on me. You understand, but then when you are working for somebody, even if you want to go and learn, you have to seek approval from people and all those

Participant	Main Responses	Other Responses
Frank [a general overview of how your employer helps in financing your learning needs]	I mean I would say there is that support there is that support within [] let's say for instance the NHS we do have pre accounts preparation how do you call it seminars and the rest and people come together and we go through / both the changes how it affects what we going to do in the coming year end [so if let's say for instance I embark on that programme and it's not going to add any value to the work I do then possibly they won't fund it []
James [does your boss or your employer take an active interest in what you are learning or what training programmes you are attending]	Oh! Very well. A very high[ly] active interest. Because he [] I don't know whether I mentioned that he [the boss or main Partner] is getting very old now so most of the responsibilities now rest on me. So when I come [back] and I brief him, and when it comes to putting it into practice and I have to implement it and let him know what is happening now	I think the support that I gain here will be in the form of days taken off work. Yeah that is not a problem at all. Even though the company will not pay for the cost involved, but you will still receive at the end of the day your salary. So in a way they help in supporting you
Eric (talking about what he learns during periods when his work on budgets were reviewed by his superiors)	So as you do that you interact more with the managers, you understand their situations, what they feel and what they think. It's so amazing [] So when finally the document is put together you have a meeting with senior managers, and at that meeting you raise brainstorm again. [] I mean this is interesting .And I mean that also counts as learning through all that.	[] we also used to have in-house training as well. They used to bring in consultants [] to run a training programmes
Boris	In most instances, my job will come up with a learning program at the beginning of the year that reflect the portfolio of my clients and the standards that they apply []	Our coaches can also recommend courses for you to take [] The firm pays if they deem it beneficial.

Participant	Main Responses	Other Responses
	I will notify our “Learning & Development” team of the accounting standards my clients will be using during the year. [] We organize workshops that are designed to apply the new knowledge on a typical client to provide the hands on experience.	Courses that are for personal enhancement with no direct benefit to the firm are borne by yourself, though indirectly,
Sampson [Financing of learning needs / Support from employer]	Yes, all my learning activities are fully paid for by my employer []. Some of the major changes I have experienced are: - IFRS conversion: the firm provided sufficient classroom training which equipped me to go out these and carry out client work. There were experienced people who had done a few of these assignments who were readily available to assist.	In fact, there are so many optional courses my employer would wish I do but I am unable to combine them with my current workload and so to the extent that the course is not mandatory, I usually do not attend/complete.
Pierro	Both myself and employees. [] At times, the employers do not pay if the work or my role does not directly fit into accountancy.	

Appendix1.2 Workplace Support in Lifelong Learning

Appendix1.3 Complying with Professional Regulations

Participant	Main response	Other comments
NAT	, but with regards to the CPD which is mandatory; we meet at these programmes, so we have been learning around that area for a while I get involved in the CPD activities from time to time,	So, I tend to follow the trend, the time which is important
Frank	Yeah, and since I'm following the employer approval route I don't necessarily have to have it verifiable	And I mean occasionally [] I think on a monthly basis, you get leaflets [] through my letter box telling me about the courses that are being run for let's say geared towards the health sector
James [Learning & Complying with CPD regulations: any barriers or limitations?]	from Learning? Oh! Not necessarily. The CPD activities I'm very choicely because time is very crucial. So unless I see it is very important or highly related I wouldn't.	The CPD! right; what I normally do, I plan, because you need 21 verifiable points, so; and when you attend CPD programmes, some are 2 points, some are 3 points, so I just divide the 21 points by the number of programmes that I should attend. So that one also counts. So if it's just for the ACCA annual return then that's not a problem [] So if it's a matter of meeting the requirements then it's not difficult, but at times you still need a lot of information

Participant	Main response	Other comments
Dr B [Learning & Complying with CPD regulations: any barriers or limitations?]	I think the CPD as required by the ACCA is also very crucial because we need to read articles. [] So I normally look at my personal interest [] I will say I like this one. There are certain things I like laws; and I don't bother myself to read laws. [] I say I think those areas too are not relevant to me. So interest and relevance are very important to me.	[]when it comes to me that I have to do that; because without that I lose my standing. So there is that sort of coercion there. [] it is also about satisfying yourself [] I will find it very important because I need to update myself all the time otherwise I will be out of date; and I may not be able to convince my students. Or I will become an extinct academic.
Eric [Willingness to comply with professional regulations and demonstrating/proving evidence of learning]	yeah, there is, because you have to [] well already the standards or the structures have been set so once you declare yourself as a professional you have to follow [] other than that you will be strip off [] so [I mean it's non-negotiable for you to keep calling yourself a professional [] certain dos and don'ts	you see what I have come to realise is that with the ACCA is [] it kind of support creativity, and ingenuity [] if I can say that. Because they want you to prove to them that what you are telling them they should believe it. So you should be able to convince them that what you are telling them;
Sampson [an overview compliance with professional regulations on learning]	As a staff of an accountancy/auditing firm, there are so many mandatory training I complete in the year to fulfil my employment obligations [] I think ACCA does well in this department but I do not use or rely on the program they regularly send me as a member. This is because I work for	I work for an auditing/accounting firm which is an Approved Employer by ACCA and so my annual CPD is monitored by my employer. My employer, as part of its responsibilities to the UK financial reporting regulator and ICAEW, that its staff have completed the requisite CPD.

Participant	Main response	Other comments
	an Approved Employer and therefore I probably receive more training than the association requires its members to undertake.	

[Appendix 1.3 Complying with Professional Regulations](#)

Appendix 1.4 The Personal Learning Ambitions of the Accountants

Participant	Main response	Other comments
[question asked]		
Nat [responding to a question on his post-qualification learning experiences and any future intentions for further formal learning]	[] well, I pursued the MBA as well at the University of Leicester. I mean that is for academic purpose [], but with regards to the CPD which is mandatory; we meet at these programmes, so we have been learning around that area for a while. Initially myself and Mr G, we agreed that we would do the Tax, but considering the cost involved, we were even planning to buy books and share, and that kind of thing. But I don't think that issue had taken off. But it is an area that I'm really interested in, and I would like to pursue	The thing is that I want to diversify, [] The reason why I wanted to do law is to broaden myself. So that I could [] I wanted a situation in future where in the next few years if I sit in a board meeting when they are talking law I will talk, when they are talking accounting I will talk, when they talk economics, I will talk, [] when they talk management I can talk . You understand? [] so the language you speak with me, I will speak the language with you

Participant [question asked]	Main response	Other comments
Eric [wants to study for a new qualification in Financial Risk Management]	[] the reason why I wanna do that is that because I realise one key []. Well This idea came to me during the 2008 meltdown [global financial crisis]. And I realised that there was [] is the need for all accountants to have, I mean that solid risk management understanding [] sort of	[] that will be a very good thing for me to do I want to go into consulting and that kind of thing []. Yeah, so that is the motivation for that [] and [] the main reason is to broaden my expected outflow, of my mind [] My marketability and all that
James [intends to study for an MBA degree and a Chartered Tax Advisory qualification]	The MBA I think is for strategic purposes. It might not have a direct advantage to this particular organisation	especially with CTA, it will be very relevant, because we don't have any Chartered Tax Advisor here, and we come across many tax issues every now and then for our clients, so if I become a qualified Tax Advisor it will become a very good advantage for the organisation.
Frank [Learning aside his work related ones, where personal interests matter]	. Besides that sometimes too it's down to personal interest. Yeah, yeah, I think I attended an event, [] an ACCA event recently and I would say it had nothing to do with my current job, but then as a way of upgrading myself [] I see myself where I want to be in future I decided to go on it just to familiarise myself with [] that	[] I mean, I'm thinking of possibly setting up my own business [] sort of [] [] : so in terms of choosing what to attend or read, I would say [] mainly it's down to two main issues here, personal interest and whether it's going to add value to what you are doing at the moment.
Sampson Future Learning ambitions: further professional or academic studies?	I am interested in studying law, I have contemplated it several times but I am constrained by time. [] I think academia is too late for me.	

Participant [question asked]	Main response	Other comments
Shaun Future Learning ambitions: further professional/academic studies?	Yes. Currently pursuing my MBA and will like to undertake LLM (Maritime Law)	
Rita	Yes to read law	

Appendix 1.4 Personal Learning Ambitions

Appendix 1.5 How Accountants Manage The Constraint of Time

Participant	Main Response	Other Comments
Eric [responding to a question related to pressure in professional learning]	well, when you say pressure [] I would probably say it depends because pressure in a sense might mean time, [] because, yeah, because everybody has 24 hours in a day, so it all depends on how you organise yourself and how you prioritise your things.	[] so many things competing for my time. So I would say maybe in terms of pressure, time
Nat [commenting on a question on selection of CPD learning activities]	So apart from the cost, the time, the time to go. It means I have to leave home, and then I will come back late. It's about over an hour drive.	
James [commenting on a questions related to limitations/barriers to his learning]	[] The CPD activities I'm very <i>choicely</i> because time is very crucial. So unless I see it is very important or highly related I wouldn't.	year I saw a programme being organised by I think ICAEW, and I had wanted to go, but just that I couldn't go because I didn't get the time
Boris	Trainings may take a whole day or week. Sometimes, they must be taken together with clients work so you will end up working through the night to be able to accomplish both.	You must attend firm sanctioned trainings. That means I am constantly adapting myself to learning new things. Sometimes it impact family life and my ability to spend as much time as possible to my family.
Sampson	[] I do not think my CPD or L&D impact my work-life balance in anyway; however, my workload prevent me from having a meaningful work-life balance during the winter months.	In fact, there are so many optional courses my employer would wish I do but I am unable to combine them with my current workload and so to the extent that the course is not mandatory, I usually do not attend/complete.

Joe C	Most of my learning needs are undertaken when I take some days off work.
Dr B	My to-do guide makes life comfortable Mindful of the requirements, keep up to them! Always will meet the deadlines

Appendix 1.5 Managing Time Constraint

Appendix 1.6 Taking Personal Responsibility in Learning

Participant	Main Response [to questions relating to the extent to which they assume responsibility for updating themselves with new knowledge and new developments in the profession]	Other Comments
Nat	No! It's your (the professional's) responsibility. You don't have to wait for people. What if they don't come back [] and then somebody comes to you prior to that [] I mean you won't have an answer for them. What I do is that I look, I ask questions and then I follow the questions up with an action []	[] no; you can't [] I mean you have to update yourself. Because at times clients come to you and they want answers. You have to tell them [] at least give them some information
James	That said, it's a profession, and people rely on you [] Yeah; that's [] so you take it upon yourself as a professional person to be able to answer your clients when they request any information	So with something like the automatic-enrolment, they started talking about it and straight away I had to look into it because if a client rings you and asks what you know about this [] it will be very embarrassing. So always take

Participant	Main Response [to questions relating to the extent to which they assume responsibility for updating themselves with new knowledge and new developments in the profession]	Other Comments
Frank	well, on a personal note [] personal note I think it is my personal responsibility to make sure that I have the required knowledge to do what I'm doing	<p>the proactive approach to look into it before it is implemented</p> <p>I mean I wouldn't necessarily say it is pressure because as a professional you have to make sure that you are abreast with changes within your profession, so it is more or less like personal responsibility [] to ensure that I update myself. If you don't yourself, then definitely you won't be competent with what you are doing, which will more or less go against one of ACCA's code of conduct.</p>
Eric	I have said at the ACCA accountant is supposed to be like the medical doctor of the business, so I see myself as somebody who should bring to the attention of management or the board what it is the requirement of the profession	<p>. So you are the 'go to' person. Anything that has to do with accounting or finance you are the 'go to person'. So that also puts a demand on you to be knowledgeable, to be able to answer whatever their demands are or their questions are or to point them in the right direction. So for changes in standards and all that I think the accountant is the gatekeeper</p>

Participant	Main Response [to questions relating to the extent to which they assume responsibility for updating themselves with new knowledge and new developments in the profession]	Other Comments
Boris	As much as the professional bodies try to help with learning by providing materials on their websites and organize workshops etc, the onus is on the individual to find these resources, study and apply them.	I see it as my responsibility to look for new standards and become knowledgeable in them to differentiate myself from colleagues and also not be taken surprise by clients calling to inquire about how they would affect them. My employer can only provide the resources and organize training courses where necessary.
Shaun	Yes, I see that as my responsibility to get more information and update my team and organisation of any changes.	
Joe C	It should be a dual responsibility – with all stakeholders involved. However much depends on the individual.	
Pierro	YES, I see it as my own responsibility to look for more information because my personal development is my responsibility. As a professional, I need to demonstrate more knowledge and expertise in what I do, or also for people to have confidence in my work.	
Tim	I see it as my responsibility to seek out those changes. My employer only expect me to use my professional judgement to perform my duties and to do my job well, I need to be current on issues.	

Participant	Main Response [to questions relating to the extent to which they assume responsibility for updating themselves with new knowledge and new developments in the profession]	Other Comments
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Appendix 1.6 Taking Personal Responsibility in Learning

Appendix 1.7 How Accountants Adapt and Respond to Change

Participant	Main Response [the need to continue learning due to changes both within and outside the profession]	Other comments [dealing with the accompanied pressure from changes]
James	In a way,5 it I think I will say the regulations are very useful, especially when it comes to money laundering. There are so many rules now that we have to be able to ensure, because now you can even be implicated as an accountant. But when changes come (I do not know whether this is relevant to this) at times it brings opportunities or opens up new avenues for accountants.	[] So the changes [] they come in, but there is always a way out
Eric	The point is the role of the accountant is changing, and the earlier we begin to accept that then the better for us, because accountant [] So it's becoming clearer that the accountant is no longer just that traditional number cruncher kind of thing. He is supposed to be everything in everywhere [] So obviously because there is a change in identity. You have to keep learning all the time	You see the thing is we can only fool ourselves, The world is changing at a very fast pace [] so if you wanna get stuck into probably maybe 18 th century or whatever you will be left behind. You will become irrelevant. There are other professional bodies, so if the accountant wants to be competitively

Participant	Main Response [the need to continue learning due to changes both within and outside the profession]	Other comments [dealing with the accompanied pressure from changes]
		placed, [] then we have to change as the world changes, we have to be asking ourselves what does the world wants from us
Boris	In my profession, it is a must to adapt to the change. [] Initial impact of the change affect the efficiency of my work as I spend time thinking through the impact of the change to the specific client and changing prior periods audit methodology to comply with the change.	Changes in standards and audit methodology affect amount of work and consequently fees that can be charged to clients. It also requires trainings and adapting yourself to the changes.
Sampson	By getting to understand what necessitated the change, how it will impact on my clients and teams and also getting to understand it better and engage my clients in discussion. Where I feel it is too technical for me to appreciate (and am I do not feel comfortable enough to talk about it), I resort to specialists within the firm and take them along to clients where necessary [] as I work in Asset Management (financial services) and after the financial crisis in 2008, the regulators have tightened their belts and there are far too many changes. There are times I have questioned myself whether I really would like to be in practice and in financial services as this is where the pressure is most apparent. I see myself either moving into industry or moving away from financial services	Some of the major changes I have experienced are: - IFRS conversion: the firm provided sufficient classroom training which equipped me to go out these and carry out client work. There were [e]xperienced people who had done a few of these assignments who were readily available to assist.
Joe C	There is that constant pressure to be on top of issues so as to properly handle them as and	Luckily the date of implementation for these

Participant	Main Response [the need to continue learning due to changes both within and outside the profession]	Other comments [dealing with the accompanied pressure from changes]
	when they emerge. The profession is quite a dynamic one so one has to be always abreast with current issues.	changes is always ahead so there is enough time to adequately deal with the changes.
Dr B	Surely, changes in accounting standards. Financial Instruments are the worst victims of such changes [] Anytime change in standards occur, I have had to read and attend workshop on such a change	Enjoying it!
Frank	[] and as a result of this I will say within the past 6 months I have attended about 6 to 8 webinars just to update myself on the changes [] and the rest on how it's gonna affect the work that I do	[] I mean I wouldn't necessarily say it is pressure because as a professional you have to make sure that you are abreast with changes within your profession, so it is more or less like personal responsibility //// to ensure that I update myself. If you don't yourself, then definitely you won't be competent with what you are doing, which will more or less go against one of ACCA's code of conduct.
Shaun	The profession has shifted greatly to become a support function for businesses providing key support in delivering strategies that help to shape the growth strategies of organisations Accept the changes and link it to my work	Yes. There is always the positive pressure to keep up to date and be able to influence decision making process more proactively and effectively.

Participant	Main Response [the need to continue learning due to changes both within and outside the profession]	Other comments [dealing with the accompanied pressure from changes]
	and since you are in the trade you can't sit down idle anymore and not know what is happening, and from there	I wouldn't say I get worried, but there are things that government have come up with , so because it is a continuous learning process;;;;; Well one thing that my grandmother taught all of us was that you should never stop learning, and that the moment you stop learning, that is when you die.

Appendix 1.7 Making Sense of Change

Appendix 2 Ethics & Data Gathering Documents

Interview Guide for researching into the lifelong learning practices among different accountants

Name of Researcher: Kojo Adjei-Kusi

Keele University

Doctoral Student, Education Department

Name of Participant

Code Name /
Pseudonym

Date, Place & Time of
Interview

Professional Details

20 - 30 yrs , 31 – 40 yrs

Age Group

40 - 50 yrs , above 50 yrs

Gender

Male / Female

Industry / Sector

Organisation size

Explanation of nature & purpose of
the interview

Assurances of anonymity &
confidentiality

No right or wrong answer (more
interested in opinions and
experiences)

Feel perfectly free to interrupt, or
ask for clarification, or even criticise
any line of questioning

I will tell you something about
myself/background to this study

Permission to tape-record this
interview

**Interview Guide for researching into the lifelong learning
practices among different accountants**

Possible Questions

Researcher comments / amendments

Professional Experience

- i) In What year did you obtain your professional qualification?
- ii) Where & How you trained to become an accountant
- iii) Has that [your place of training shaped your current learning or working practices/experiences]
- iv) How has your post-qualification learning experiences (technical & nontechnical) been like (formal /informal)?
- v) Non-Technical areas like Management and Leadership aspects of organisations; General Business Awareness issues
- vi) Do you engage in any other learning activities outside the accountancy profession?
- vii) Any significant differences between how you used to learn as a trainee and now when you have to learn as an experienced professional (and if possible with some managerial responsibilities)

Changes occurring in the accountancy profession

- i) Awareness of the changes in the profession: kindly provide me with some details of how you stay updated with new technical developments within the profession?
- ii) The effects of these changes on work and learning: Can you please shed some information on how you may have experienced change within the profession; and its impact on your learning activities?

- iii) Responding to these changes (learning / relearning):
How do you usually respond to changes in the profession (especially as far as it impacts on your work)?
- iv) Do you feel some form of pressure on the need to continue to learn or retrain due to the changes that affect your work, which may require you to stay current or always updated?
- v) When there are any changes to an accounting standard or any other major change in the profession; do you see it as your own responsibility to look for more information on it or should the employer do more to keep you informed?

Regulations from professional bodies

- i) Compliance with CPD requirements: Kindly provide me with some details as to how you comply with the learning requirements for the CPD activities?
- ii) Which route do you usually follow? Either the Input or Output route
- iii) 'Self-certification' of CPD learning activities: Do you engage in self-certifying learning activities? Thus, where you engage in using your own judgement or other recommended criteria for measuring your CPD learning activities?
- iv) Does your employer have an ACCA approved status (only relevant if professional is an ACCA member). But need to find out what options are available to ICAEW / CIMA/ etc
- v) Learning contents (Technical / General): Are your learning activities geared more towards technical

accounting (specific to your area of expertise) or general accounting knowledge?

- vi) Seminars/Courses/or other resources provided by the professional bodies: Do you patronise some of these learning services?
- vii) Knowledge gained from CPD/Training programmes: How do you integrate knowledge gained from such training activities into your existing work activities?
- viii) Cost of attending CPD/ Training programmes? (Borne by employees or by employer)
- ix) How do you decide /select a particular programme/seminar to attend. Thus relevance? In terms of current organisational needs or personal future needs
- x) Recordkeeping / Diary keeping of learning / CPD-related activities ?
- xi) Verifiable v Non-Verifiable CPD
- xii) Any other motivations for CPD activities, apart from the regulatory/compliance aspect
- xiii) Any obstacles/barriers that prevent you from participating in CPD activities

Workplace Support

- i) Training/Seminars workshops (internal/external): Do you receive any support in these from your employer?
- ii) Does your employer take any interest in asking for feedback on your attendance at any seminars or continuing education programmes?
- iii) Work place mentoring: If there are any internal mentoring schemes; kindly provide me with some information about them
- iv) Do you mentor any other professionals or trainees?

- v) Ease of contacting/approaching other “Helpful People” for technical help (usually internal) or even from external
- vi) Flexibility / Time-off work to attend training or any learning programme
- vii) Informal Learning
- viii) Any barriers to learning?

**Researcher Comments
/ amendments**

Personal investments in learning activities

Can it be possible for you to provide some information on the following concerning your own learning:

- i) Frequency of attendance of learning programmes
- ii) Cost issues (seminars/training/workshops)
- iii) Time commitments

Government Regulations (and its impact on the accountancy profession)

Can we please spend a few minutes discussing of the recent policies or regulations as far as they affect your industry or area of practice under the following headings:

- i) Changes in policy and its frequency directed in new accounting standards and other technical updates
- ii) Audit cultures & accountability in terms of changing and increasing expectations of society and other relevant clients or stakeholders

- iii) Financial regulations since the global economic crises in 2008

Future Directions

In terms of your personal plans/ambitions; can I please ask a few questions in the following areas:

- i) Possibility of switching jobs to take advantage of the new opportunities resulting from changes in the profession
- ii) Planned or further studies

The Networked Accountant

Are you able to shed some light on how you network or interact with other accountancy professionals?

- i) Learning from other accountants during interactions at seminars and courses, or in the normal course of your work

Learning Histories – for participants who may have changed work in different sectors/industries

- i) Any historical Learning activities from previous employments
- ii) How different has your learning experiences, strategies or styles changed since you moved into the new work environment

Referrals /snowballing

Can I please ask if you do know of any other accountant who can also be of help, and might be interested in taking part in this research

Ending notes

Thanks a lot for your time and information

Getting back to you via emails / and sharing research



Self-Administered open-ended questionnaire for researching into the lifelong learning practices among different accountants

Name of Researcher: Kojo Adjei-Kusi

Email: k.adjei-kusi@keele.ac.uk

Keele University , UK

Doctoral Student, Education Department

Instructions for completing the questionnaire

- Kindly save this document, and upon completion please reattach and send it back to me through the email address provided
- Please use the pin /password (provided during the phone conversation) to protect the contents of the completed questionnaire
- The Questions that follow are categorised under five main headings (Professional /Learning Experiences, Changes in the Accountancy Profession, Professional Regulations, Challenges of Learning, and Others)
- Please note that there are no right or wrong answers, so kindly feel free to provide your opinions in a relatively free manner
- You are also free to skip any question that may not necessarily be applicable in your circumstance
- Please return the completed questionnaire within 4weeks of receipt (a reminder will be sent after the 3rd week)

Participant's Responses

Name of Participant

Date of completion

Age

Gender

Country of Practice

Industry/Sector of Employment

Professional Association(s)

In which year did you obtain your professional qualification?

1 Professional and Learning Experiences

1.1 Please provide a brief information about how you trained to become an accountant

1.2 Kindly provide some information on your main formal learning activities since you qualified as a professional accountant

1.3 Does the majority of your learning activities revolve round your main work functions?

1.4 Do you engage in any learning activities outside the accountancy profession or other related industries?

(for example in non-technical accounting or finance related)

1.5 Have you experienced any significant differences between how you used to learn as a trainee and now when you have to learn as an experienced professional (and if possible with some managerial responsibilities)

2 The Accountancy Profession & Change

2.1 Kindly indicate briefly how you update yourself with changes in the accountancy profession?

2.2 Can you please shed some information on how you may have experienced some major changes within the profession; and how it may have impacted on your learning activities

2.3 How do you usually respond to changes in the profession (especially as far as it impacts on your work)?

2.4 Do you feel some form of pressure on the need to continue to learn or retrain due to changes that affect your work, and which may require you to stay up to date?

2.5 When there are any changes to an accounting standard or any other major change in the profession; do you see it as your own responsibility to look for more information on it or should the employer do more to keep you informed?

3 Professional Regulations

3.1 Kindly provide me with a general overview of how you comply with the learning requirements for the CPD activities?

3.2 Professional Regulations: Can you please provide a brief or general overview of your opinions on how the professional body controls your learning activities or support you with relevant information concerning the need for accountants to stay up to date with current developments in the profession?

3.3 'Self-certification' of CPD learning activities: Do you engage in self-certifying learning activities? Thus, where you engage in using your own judgement or other recommended criteria for measuring your CPD learning activities?

3.4 Learning contents (Technical / General): Are your CPD-related learning activities geared more towards technical accounting (specific to your area of expertise) or general accounting knowledge?

4 Challenges of Learning

4.1 Identification of learning or training activity: how do you decide /select a particular programme/seminar to attend, or a topic to learn? Thus relevance in terms of current organisational needs or personal future needs

4.2 Integrating New Knowledge: when you have gained new knowledge through learning or training, how do you update your existing knowledge, or implement the new knowledge gained?

4.3 Financing learning activities: How do you finance your learning needs? Are the costs borne by your employers or yourself?

4.4 Are there any barriers or limitations that prevent you from undertaking CPD-related learning? (especially in terms of time, costs and work demands)

4.5 Time Factor: Can you please shed some information on how you balance or manage your time with other priorities (especially work and family commitments) as far as your learning needs are concerned?

4.6 Employer Support: please provide a general overview of how your employer supports you in your learning needs/activities? (in terms of time, finance, mentoring, and feedback)

5 Others

5.1 Networking and Learning: Kindly provide some information on the extent to which you interact or network with other professionals as far as your learning needs are concerned

5.2 Future Learning ambitions: if possible can I please ask if you do have any ambitions or desires to undertake any other professional studies or further academic studies?

5.3 Any other information: kindly use this space to provide any other information concerning your learning needs or activities that you may wish to share.

Thank You very much for time and the information provided.

And can I please take this opportunity to remind you to email me back your completed document.

Information Sheet

Study Title:

Accountants and Lifelong Learning: a qualitative exploration of the learning practices of accountants, and how they make sense of changes affecting their learning.

Aims of the Research

This research is for a qualitative study into accountants' experiences and practices of lifelong learning with the major objectives of:

- Exploring the learning practices (described as the interplay between the structures of workplace support and professional regulations, and the agency of learners) of accountants
- Examining how changes in the structures of the profession affect these learning practices
- Understanding how accountants make sense of the impacts of the changes on their learning practices
- How professional bodies influence the learning practices of accountants

Invitation

You are being invited to consider taking part in the research study "*Accountants and Lifelong Learning*". This project is being undertaken by *Kojo Adjei-Kusi*.

Before you decide whether or not you wish to take part, it is important for you to understand why this research is being done and what it will involve. Please take time to read this information carefully and discuss it with friends and relatives if you wish. Ask us if there is anything that is unclear or if you would like more information.

I also acknowledge that (if applicable), I may need to seek further approval from your employers, because a major part of my research involves workplace learning activities and support.

Why have I been chosen?

The focus of the research is on how accountants engage with lifelong learning (their commitments and experiences of learning after obtaining their professional qualifications). Considering the changes occurring in the profession and society as a whole, there has been a continued need for professionals to learn to continue to perform their respective roles which demands the use of specialised knowledge. You have therefore been chosen based on your experience in the profession, in order for you to share your experiences of post-qualification learning.

Other participants in the research are being selected from professional service firms, commercial, and public sector organisations, and academic institutions to facilitate a rich meaningful comparison and analysis.

Do I have to take part?

You are free to decide whether you wish to take part or not. If you do decide to take part you will be asked to sign two consent forms, one is for you to keep and the other is for our records. You are free to withdraw from this study at any time and without giving reasons.

What will happen if I take part?

There are three possible ways (depending upon your geographical location) through which you can participate in the research, which include face-to-face interviews, telephone interviews, and self-administered open-ended questionnaires.

If you are based outside the UK, then you can either opt for the completion of a self-administered open-ended questionnaire or be interviewed (for no more than 45 minutes) via a telephone conversation. I will contact you via telephone to discuss the time frame for returning the questionnaire and also to brief you about the nature of the questions first.

If you are located in the UK, then you can consider being interviewed in a face-to-face form by me (*Kojo Adjei-Kusi*, the principal researcher). The duration for the face-to-face interview will be no more than 90 minutes.

In all instances, the questions to be asked will be focused on your career and learning decisions since you qualified as an accountant. These will cover issues such as your time devoted to learning, any personal financial resources devoted to learning activities, support from your employer, and your concerns or thoughts on how the **accountancy** body regulates learning activities. All these issues will be discussed taking consideration of the impact of changes in the accountancy profession. I have attached a sample of the **interview guide** for your information.

- You are assured that if at any time during the face-to-face interview or the telephone interview you do feel uncomfortable, you are free to ask for it to be stopped.
- If you are responding by the self-administered questionnaire, and you ever feel uncomfortable at any stage, you are free to refrain from completing it entirely.

If I take part, what do I have to do?

The questions which I will ask during the interview will be quite flexible; in the sense that you will be given much time to elaborate on your answers as well as ask for clarifications should there be the need for any. There will be no specified set of questions such as you would find in a questionnaire. Upon completion of the interview, **the data recorded will be transcribed by me**, and I will interpret your responses in line with my theoretical framework (which are suggested in the ‘Aims of the Research’ on the previous page).

But if there is the need for further clarifications; I may contact you again to read through the relevant sections of the transcribed data, to give you the chance to clarify or confirm what has been recorded and transcribed.

However, if you are taking part through the completion of the questionnaire, then you will have pre-specified questions that you can answer at your own pace, and if possible add any relevant information concerning your learning experiences that you may want to share. The time frame for the return of the questionnaire will be 4 weeks after the date that they are sent; and I will send you a reminder after the 3rd week.

What are the benefits (if any) of taking part?

The benefits to be derived include making a valuable contribution to the development of knowledge in the accountancy profession, by highlighting the importance of lifelong learning in these times of increased change in the profession and also help business professionals to better understand the significance of their learning experiences.

What are the risks (if any) of taking part?

There are no foreseeable risks in taking part in this research. However, should you experience any uneasiness or other concerns; you will be guaranteed the freedom to withdraw your participation. Should this occur, all data gathered from you will be destroyed. You can always contact me (via k.adjei@lboro.ac.uk).

kusi@keele.ac.uk or on 01782734256) to discuss your concerns or my research supervisor, Dr Sally Findlow via s.findlow@keele.ac.uk.

How will information about me be used?

The data **obtained through the questionnaire** or during the interview will help in answering my research questions which are focused on the learning practices and experiences of accountants. This data will be used only in this research study. If I need to use quotations **from the questionnaire** or the interview in the thesis, these will be anonymised to protect your identity.

Who will have access to information about me?

All data obtained from the interview will be transcribed and stored in folders on a computer and also protected by passwords. In addition, the interview data and the transcribed reports will be stored in separate files and folders. Also all private or personal information including employment-related information will be anonymised. For instance real names will be replaced with pseudonyms, towards ensuring maximum anonymity.

Once the interview data has been transcribed, I will keep the original digital recordings together with all other information received such as the returned questionnaires until the research work has been completed and the dissertation has been submitted.

Who is funding and organising the research?

This is a self-funded study, which is the requirement for the thesis of a Doctorate in Education Programme which I am undertaking at Keele University.

What if there is a problem?

If you have a concern about any aspect of this study, you may wish to speak to the researcher(s) who will do their best to answer your questions. You should contact **Kojo Adjei-Kusi** via k.adjei-kusi@keele.ac.uk or on 01782734256. Alternatively, if you do not wish to contact the researcher(s) you may contact my research supervisor **Dr Sally Findlow** via s.findlow@keele.ac.uk or 0178 273 3316

If you remain unhappy about the research and/or wish to raise a complaint about any aspect of the way that you have been approached or treated during the course of the study please write to Nicola Leighton who is the University's contact for complaints regarding research at the following address:-

Nicola Leighton

Research Governance Officer

Research & Enterprise Services

Dorothy Hodgkin Building

Keele University

ST5 5BG

E-mail: n.leighton@uso.keele.ac.uk

Tel: 01782 733306



CONSENT FORM

(Participants Completing Self-Administered Open-Ended Questionnaires)

Please read the following consent forms that needs signing

You can sign them electronically or provide your name and initials accordingly and send them back to me as attached documents through an email indicating your approval to participate in the research

Title of Project: Accountants and Lifelong Learning: a qualitative exploration of the learning practices of accountants, and how they make sense of changes affecting their learning.

Name and contact details of Principal Investigator: Kojo Adjei-Kusi (k.adjei-kusi@keele.ac.uk)

Research Institute for Social Sciences, Claus Moser Research Centre, Keele University
Keele, Staffordshire ST5 5BG, Telephone: 01782734256

Please type in the box: “YES” if you agree, or “NO” if you disagree with the statement

- 1 I confirm that I have read and understand the information sheet
for the above study and have had the opportunity to ask questions.

- 2 I understand that my participation is voluntary and that I am free to withdraw at any time.
- 3 I agree to take part in this study.
- 4 I understand that data collected about me during this study will be anonymised before it is submitted for publication.
- 5 I agree to the interview being audio recorded
- 6 **I understand that although data will be anonymised because of my role it may be possible that I could be identified in reports and publications**
- 7 **I understand that I may be contacted for a second time only for clarification purposes**

Name of participant

Date

Signature

Researcher

Date

Signature



CONSENT FORM (Use of Quotes)
(Participants Completing Self-Administered Open-Ended
Questionnaires)

Please read the following consent forms that needs signing

You can sign them electronically or provide your name and initials accordingly and send them back to me as attached documents through an email indicating your approval to participate in the research

Title of Project: **Accountants and Lifelong Learning:** a qualitative exploration of the learning practices of accountants, and how they make sense of changes affecting their learning.

Name and contact details of Principal Investigator: Kojo Adjei-Kusi (k.adjei-kusi@keele.ac.uk)

Research Institute for Social Sciences, Claus Moser Research Centre, Keele University
Keele, Staffordshire ST5 5BG,

Telephone: 01782734256

Please type in the box: “YES” if you agree, or “NO” if you disagree with the statement

1 I agree for any quotes to be used

2 I do not agree for any quotes to be used

3 **I understand that although data will be anonymised because of my role it may be possible that I could be identified in reports and publications**

Name of Participant

Date

Signature

Researcher

Date

Signature



Information Sheet

Study Title:

Accountants and Lifelong Learning: a qualitative exploration of the learning practices of accountants, and how they make sense of changes affecting their learning.

Aims of the Research

This research is for a qualitative study into accountants' experiences and practices of lifelong learning with the major objectives of:

- Exploring the learning practices (described as the interplay between the structures of workplace support and professional regulations, and the agency of learners) of accountants
- Examining how changes in the structures of the profession affect these learning practices
- Understanding how accountants make sense of the impacts of the changes on their learning practices
- How professional bodies influence the learning practices of accountants

Invitation

You are being invited to consider taking part in the research study "*Accountants and Lifelong Learning*". This project is being undertaken by *Kojo Adjei-Kusi*.

Before you decide whether or not you wish to take part, it is important for you to understand why this research is being done and what it will involve. Please take time to read this information carefully and discuss it with friends and relatives if you wish. Ask us if there is anything that is unclear or if you would like more information.

I also acknowledge that (if applicable), I may need to seek further approval from your employers, because a major part of my research involves workplace learning activities and support.

Why have I been chosen?

The focus of the research is on how accountants engage with lifelong learning (their commitments and experiences of learning after obtaining their professional qualifications). Considering the changes

occurring in the profession and society as a whole, there has been a continued need for professionals to learn to continue to perform their respective roles which demands the use of specialised knowledge. You have therefore been chosen based on your experience in the profession, in order for you to share your experiences of post-qualification learning.

Other participants in the research are being selected from professional service firms, commercial, and public sector organisations, and academic institutions to facilitate a rich meaningful comparison and analysis.

Do I have to take part?

You are free to decide whether you wish to take part or not. If you do decide to take part you will be asked to sign two consent forms, one is for you to keep and the other is for our records. You are free to withdraw from this study at any time and without giving reasons.

What will happen if I take part?

You will be interviewed once by me (*Kojo Adjei-Kusi*, the principal researcher). The interview is likely to last for about 90 minutes. The questions to be asked will be focused on your career and learning decisions since you qualified as an accountant. These will cover issues such as your time devoted to learning, any personal financial resources devoted to learning activities, support from your employer, and your concerns or thoughts on how the accountancy body regulates learning activities. All these issues will be discussed taking consideration of the impact of changes in the accountancy profession. I have attached a sample of the interview schedule for your information. However, if at any time during the interview you do feel uncomfortable, you are free to ask for it to be stopped.

If I take part, what do I have to do?

The questions which I will ask during the interview will be quite flexible; in the sense that you will be given much time to elaborate on your answers as well as ask for clarifications should there be the need for any. There will be no specified set of questions such as you would find in a questionnaire. Upon completion of the interview, the data recorded will be transcribed (by a reputable data transcription services firm) and I will interpret your responses in line with my theoretical framework (which are suggested in the 'Aims of the Research' on the previous page). However, should there be the need for further clarifications; I may contact you again to read through the transcribed data, to read through the transcribed data, to give you the chance to confirm and approve what has been recorded as well as provide the further clarifications needed.

What are the benefits (if any) of taking part?

The benefits to be derived include making a valuable contribution to the development of knowledge in the accountancy profession, by highlighting the importance of lifelong learning in these times of increased change in the profession and also help business professionals to better understand the significance of their learning experiences.

What are the risks (if any) of taking part?

There are no foreseeable risks in taking part in this research. However, should you experience any uneasiness or other concerns; you will be guaranteed the freedom to withdraw your participation. Should this occur, all data gathered from you will be destroyed. You can always contact me (via k.adjei-kusi@keele.ac.uk or on 01782734256) to discuss your concerns or my research supervisor, Dr Sally Findlow via s.findlow@keele.ac.uk.

How will information about me be used?

The data obtained during the interview will help in answering my research questions which are focused on the learning practices and experiences of accountants. This data will be used only in this research study. If I need to use quotations from our interview in the thesis, these will be anonymised to protect your identity.

Who will have access to information about me?

All data obtained from the interview will be transcribed and stored in folders on a computer and also protected by passwords. In addition, the interview data and the transcribed reports will be stored in separate files and folders. Also all private or personal information including employment-related information will be anonymised. For instance real names will be replaced with pseudonyms, towards ensuring maximum anonymity. Once the data has been transcribed, I will keep the original digital recordings, until you (the participant) have had the opportunity to review the transcripts. After this I will delete the recorded digital audio data.

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This is a self-funded study, which is the requirement for the thesis of a Doctorate in Education Programme which I am undertaking at Keele University.

What if there is a problem?

If you have a concern about any aspect of this study, you may wish to speak to the researcher(s) who will do their best to answer your questions. You should contact **Kojo Adjei-Kusi** via k.adjei-kusi@keele.ac.uk or on **01782734256**. Alternatively, if you do not wish to contact the researcher(s) you may contact my research supervisor **Dr Sally Findlow** via s.findlow@keele.ac.uk or **0178 273 3316**

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CONSENT FORM

Title of Project: **Accountants and Lifelong Learning:** a qualitative exploration of the learning practices of accountants, and how they make sense of changes affecting their learning.

Name and contact details of Principal Investigator: Kojo Adjei-Kusi (k.adjei-kusi@keele.ac.uk)

Research Institute for Social Sciences, Claus Moser Research Centre, Keele University
Keele, Staffordshire ST5 5BG,

Telephone: 01782734256

Please tick box if you

agree with the statement

- 1 I confirm that I have read and understand the information sheet for the above study and have had the opportunity to ask questions.

- 2 I understand that my participation is voluntary and that I am free to withdraw at any time.

- 3 I agree to take part in this study.

4 I understand that data collected about me during this study will be anonymised before it is submitted for publication.

5 I agree to the interview being audio recorded

Name of participant Date Signature

Researcher Date Signature



CONSENT FORM

(for use of quotes)

Title of Project: **Accountants and Lifelong Learning:** a qualitative exploration of the learning practices of accountants, and how they make sense of changes affecting their learning.

Name and contact details of Principal Investigator: Kojo Adjei-Kusi (k.adjei-kusi@keele.ac.uk)

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Keele, Staffordshire ST5 5BG,

Telephone: 01782734256

Please tick box if you agree with the statement

1 I agree for any quotes to be used

2 I do not agree for any quotes to be used

Name of participant

Date

Signature

Researcher

Date

Signature



Research and Enterprise Services, Keele University, Staffordshire, ST5 5BG, UK

Telephone: + 44 (0)1782 734466 Fax: + 44 (0)1782 733740

RESEARCH AND ENTERPRISE SERVICES

29th April 2014

Kojo Adjei-Kusi

Research Institute for Social Sciences

Claus Moser Research Centre

Dear Kojo,

Re: Accountants and lifelong learning: A qualitative exploration of the learning practices of accountants, and how they made sense of changes affecting their learning

Thank you for submitting your application for review. I am pleased to inform you that your application has been approved by the Ethics Review Panel. The following documents have been reviewed and approved by the panel as follows:

Document	Version	Date
Summary of Proposal		February 2014
Information Sheet	ERP312	February 2014
Consent Forms	ERP312	February 2014
Consent Forms for the use of quotes	ERP312	February 2014
Interview Topic Guides		February 2014

If the fieldwork goes beyond the date stated in your application, you must notify the Ethical Review Panel via the ERP administrator at uso.erps@keele.ac.uk stating ERP1 in the subject line of the e-mail.

If there are any other amendments to your study you must submit an 'application to amend study' form to the ERP administrator stating ERP1 in the subject line of the e-mail. This form is available via <http://www.keele.ac.uk/researchsupport/researchethics/>

If you have any queries, please do not hesitate to contact me via the ERP administrator on uso.erps@keele.ac.uk stating ERP1 in the subject line of the e-mail.

Yours sincerely

Dr Jackie Waterfield

Chair – Ethical Review Panel, CC RI Manager, Supervisor



RESEARCH AND ENTERPRISE SERVICES

13 April 2015

Kojo Adeji Kusi

Research Institute for Social Sciences

Keele University

Dear Kojo,

Re: Accountants and lifelong learning: A qualitative exploration of the learning practices of accountants, and how they make sense of changes affecting their learning

Thank you for submitting your request to amend study for review.

I am pleased to inform you that your application has been approved by the Ethics Review Panel.

The following revised documents have been reviewed and approved by the panel as follows:

Document	Version	Date
Summary proposal 2015 (amendment version 1)		March 2015
Initial invitation overseas	1	7 April 2015
Information sheet/consent form	ERP27314	April 2015
Open ended questionnaire	1	April 2015

If the fieldwork goes beyond the date stated in your application (September 2015) you must notify the Ethical Review Panel via the ERP administrator at uso.erps@keele.ac.uk stating ERP1 in the subject line of the e-mail.

If there are any other amendments to your study you must submit an 'application to amend study' form to the ERP administrator stating ERP1 in the subject line of the e-mail. This form is available via <http://www.keele.ac.uk/researchsupport/researchethics/>

If you have any queries, please do not hesitate to contact me via the ERP administrator on uso.erps@keele.ac.uk stating ERP1 in the subject line of the e-mail.

Yours sincerely

If you have any queries please do not hesitate to contact me, in writing, via the ERP administrator, at uso.erps@keele.ac.uk stating ERP1 in the subject line of the e-mail.

Yours sincerely

Dr Jackie Waterfield

Chair – Ethical Review Panel

CC RI Manager

Supervisor