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EXPLORING ISSUES RELATING TO ACQUIRING COMPETENCE AT WORK: FOCUS GROUP DISCUSSIONS WITH ACCOUNTANCY TRAINEES

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INTRODUCTION

Due to the rapid changes in the business world, accountants convene an increasing challenge in their roles and are required to develop and maintain an attitude of learning to learn in order to maintain their professional competence. Pressures for change are coming from many sources including globalisation, information and communication technologies, expansion of stakeholder groups, regulators and many others.

The main key in accounting education and practical training in accounting is to produce competent professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work (IFAC, 2003, p. 7). In recent years the International Federation of Accountants (IFAC) has developed a series of International Education Guidelines (IEGs) which are now framed as International Education Standards (IESs). The adoption of IES 1-6 became obligatory for member bodies of IFAC (which includes the six chartered bodies of accountants based in the British Isles) with effect from 1 January 2005, and the adoption of IES 7 became obligatory on 1 January 2006. The IES 6 prescribes the requirements for the final assessment of a candidate's professional capabilities and competence before qualification. It outlines the assessment of the professional capabilities which include the professional knowledge,

professional skills and professional values, ethics and attitudes acquired through professional education programs as described in IES 2 (Content of Professional Accounting Education Programs), IES 3 (Professional Skills) and IES 4 (Professional Values, Ethics and Attitudes). Underlying all IESs is the notion of *competence* – which is dealt with from pre-qualifying to post-qualifying levels in the context of life-long learning. Nevertheless, the main emphasis is placed on acquiring the necessary competence to be admitted into membership of a member body of IFAC.

In the view of the IESs, this chapter presents some of the exploratory empirical findings from a study of how graduate trainees who were registered as students of the Chartered Institute of Management Accountants (CIMA), but fully employed within a major UK company, acquire competence at work during their formal training. Focus groups discussions were held at two separate locations to enable the trainees at all stages of pre-qualifying experience to reflect on their experiences. The approach is qualitative and designed to elicit the trainees' own experiences relating to acquiring competence at work.

The focus group discussion approach is qualitative and exploratory in nature. In this study they were designed to elicit reactions of the trainees concerning the issue of acquiring competence at work. The output from focus group discussions is helpful in developing further issues to be explored with individuals via in-depth interviews. Since the purpose of conducting the focus group discussion was to illuminate exploratory qualitative data hence, the results from the focus group discussions should not be considered representative of all CIMA trainees due to the limitations of the non-random method of recruitment of the participants and the small size of the sample used. However, the findings from the study provide a great deal of insight and direction for the next stage of data collection.

This chapter is structured as follows. First, the context and methods used in the study are presented, along with the explanation of the findings. The discussion of findings is followed by a conclusion reflecting on the implications of the approaches used in this study.

BACKGROUND AND METHODS USED IN THE STUDY

The study aims to inform an understanding of how CIMA trainees acquire competence at work. The primary research strategy in this study is qualitative where the experience of the CIMA trainees in acquiring competence were gathered via initial focus group discussions and follow-up eighteen in-depth interviews with CIMA trainees and two in-depth interviews with the training personnel. The study focused on CIMA trainees working in a company who were in their training contracts and still in the process of qualifying for the CIMA membership. Two in-depth interviews were conducted with the Training Personnel as to get some insights on their roles and perspectives regarding the trainees and the Financial Training scheme in Company X.

Focus group discussions and in-depth interviews were chosen in this study as it is the most appropriate strategy for any exploratory study (Krueger, 1994) as in this study, exploring the issue of how competence is acquired at work among the trainees. It is a useful method, which can provide insights not available through other research techniques (e.g. Ressel, Gualda and Gonzales (2002) and Dillon and Barclay, 1997). In this study, the field researcher was able to observe the group dynamics, the contradictions or agreements among the group participants as well as the non- verbal communications. The data gathered, however, might not necessarily represent the group consensus, as every participant is encouraged to express his or her own opinion regarding the issues.

There were two main purposes of conducting the focus group discussions in this study. Firstly, focus group discussions served as a preliminary data collection method to explore the general interpretation of *"How competence is acquired?"* as well as to learn about respondents' understanding of the word competence and their experience in acquiring competence at work. The findings highlighted issues that were pertinent to the trainees and helped further understanding of the similarities or disparities among them. Secondly, focus group discussions were used as one of the multi-

methods in the study. In this combined use of qualitative methods, the goal was to use each method so that it contributes something unique to the field researcher's understanding of the phenomenon under study (Morgan, 1997). Having more than one type of data collection helped the field researcher to data triangulate and increase the study's reliability (Rowland and Rubbert, 2001). The findings from the focus group discussions contributed to an understanding of the respondents' perspectives on how they acquire competence to become professional management accountants. The data will help to build up a list of themes that were thoroughly investigated in the follow-up in-depth interviews.

Having the right participants is a critical factor to be considered in conducting the focus group discussion (Stewart and Shamdasani, 1990; Dillon and Barclay, 1997; Champion, 2003). In this study, the participants for the focus group discussions were selected based on convenient or purposive sampling. It was anticipated that there were no random sample of CIMA trainees; however, it is believed that those involved in the focus group discussions were those who were knowledgeable and interested in the topic. In one sense, having a bias in the sample may lead the study towards even more productive discussions than a random sample would (Foster and Young, 1997, p.66).

The decision of choosing CIMA trainees in Company X was due to the fact that the company is well known for its excellent CIMA Financial Training Schemes. Another significant feature of the company is that it employs a significant number of CIMA trainees at any time. Therefore, having this relatively larger number of trainees would provides bigger number of interviews with the trainees compared to any other companies.

Getting in touch with the trainees was done based on the following sequence of events. An initial meeting was set up through email communications by the supervisor with Company X's representative. A meeting was held between Company X's Early Career Development Advisors, the supervisor and the field researcher. Access was granted to undertake a case study on the CIMA trainees

working with Company X. A short presentation regarding the aim of the study and research design was made on the Networking day held at Company X. The field researcher was able to meet the trainees for the first time on Networking Day and was introduced to Anthony who was a finance graduate trainee and acted as a contact person for the trainees.

Even though the contact person determined the chosen trainees, the selection of the trainees was intentionally to fit into the objectives of the study. The groups' composition was not homogeneous as the trainees were at different stages of pre-qualifying, different gender (four females and six males), a mix of ethnicity (nine white British and one Asian British) and different academic and career backgrounds. These variables like age, ethnic background, marital status, social class were considered as factors that would come to enrich the group (Ressel et al., 2002). However, it was decided that the trainees should have at least one common trait among them, in this case they were all CIMA trainees who have started the CIMA examination and were involved in the company's training scheme.

The first focus group discussion was conducted based on the availability of the trainees and negotiations made between the groups in both locations A and B. The focus group discussion with trainees in location B was conducted a week later. Allowing a gap (a few days lapsed) in between the focus group discussions provided time for the field researcher to tidy up notes and allowed some room for reflection before conducting the second focus group discussion.

There were 10 trainees involved in the focus group discussions and each group consisted of 5 trainees in each location. Table 1 illustrates the trainees' stage in CIMA examination at the time of the focus group discussions. Their relatively varied CIMA levels did not cause any constraints as the aim of the focus group discussions was to elicit the individual experiences, the different points of view and perceptions about the phenomenon and its meaning through an interactive process (Greenbaum 2000, Ressel *et al.*, 2002, Grudens-Schuck *et al.*, 2004).

Trainees in location A	Trainees in location B
Anthony (Passed finalist)	Michael (Finalist)
William (Finalist)	Adam (Finalist)
Sebastian (Intermediate)	Valerie (Finalist)
Diane (Intermediate)	Eddie (Intermediate)
Tina (Intermediate)	Jenny (Intermediate)

Table 1: Profile of the trainees in both locations

At the very beginning of each focus group discussion, trainees were informed about the objective of the discussion, the importance of their contributions to the study, and the significance of the findings to them. This first contact was critical for bonding with the trainees and to develop some relationship.

It was also essential to eliminate any kind of group pressure that would make some trainees give responses that they felt might be most acceptable among the group members. In making sure that all trainees were involved in the discussion and there was a fair chance for everyone to participate, names of individuals who seemed to be relatively timid or quieter than others were called. Once in a while, statements given by the trainees were repeated so as to confirm their thoughts as well as to invite others to express their views. In terms of non-responding participants, questions were repeated or rephrased for further clarification. These immediate actions were necessary in making sure that the focus group discussions were productive and flows well. The field researcher intervened when it was realised that the discussion was deviating and the trainees were reminded about the aim of the study. The field researcher sensed that the trainees had no more issues to discuss when they kept silent and there were no more issues to be discussed.

A written exercise was conducted at the end of each focus group discussion to sum up the entire discussion. Greenbaum (2000)

advocates that the written down exercise which forces all participants to get involved in the discussion is one of the most important tools to stimulate discussion among participants, and to minimize or eliminate negative group dynamics. Though the amount of writing that is involved can be as little as a few words, or a short paragraph, it will almost always get the individual opinion that might not be expressed openly during the discussion. In fact, it allows less outgoing participants to take part in the discussion and offers an alternative to stretch the participants' minds by providing different ways for them to think about and articulate their feelings regarding a particular topic (Greenbaum, 2000; pp. 159-160).

In this study, the trainees were asked to write down their own list of key issues, which they regarded as the most critical for acquiring competence. They were given ten minutes to write down on a piece of paper supplied by the field researcher. Later, they were asked to read out loud and this allowed the researcher to take down notes on any significant findings and capture their explanations on tapes. From the written exercises, the important themes emerged from the two focus group discussions were summarised and later compared.

FINDINGS FROM THE FOCUS GROUP DISCUSSIONS

This section dedicates the exploratory findings from the focus group discussions and the written exercises, which were done in the last ten minutes of the discussion time. The focus group discussions were recorded and subsequently transcribed. The analysis via content analysis was done to look for trends and patterns that reappear within the two focus group discussions. Krueger (1988, p.109) suggests that content analysis begins with a comparison of the words used in the answer. According to Lewis (2000, p. 8) a researcher must also consider the emphasis or intensity of the respondent's comments and other considerations relate to the consistency of comments and the specificity of responses in follow up probes.

Trainees were asked to describe their own personal experiences that had helped them to acquire competence. Where necessary, probing went considerably further by asking about who they referred to when they had faced difficulties at work and how they coped with them. Trainees described their opinions and views by making comments and their personal anecdotes were recorded. It is cautioned that from time to time their experiences revealed some overlapping of issues concerning learning at work. Since the nature of the discussion was exploratory, the development of the issues was wholly based on to the discussion held by each group and no leading questions were addressed to the trainees.

Findings from both focus group discussions

A striking outcome of the transcriptions showed some similarities and differences in the accounts given by the trainees in two separate locations. The following themes emerged from the focus group discussions in both locations and some examples of the trainees' anecdotes are also included.

Formal assessment

The theme formal assessment has received a mixed response from the trainees. While some agreed that formal assessment was a good way of acquiring competence, others however believed that the method has several flaws, which require further attention.

Diane for example, thought that the formal assessment at the end of each attachment was a good way of acquiring competence. Diane referred to the six monthly training periods and highlighted the importance of self-assessment and appraisals by the boss, which according to her has made her, become more competent. She described the process that occurs as:

> *"At the moment on the training scheme, you have, the assessment forms to fill in. So they [read as boss] fill*

in how well they think that you've done against the numbers…so I guess you'll get some ideas on how well you've done from the assessment form".

Anthony for example, strongly advised that trainees should take on board all the comments from the managers and think positive and move on.

On the other hand, the issue of formal assessment received critical and slightly negative response from the trainees in location B. This finding somehow highlighted crucial differences between trainees in location A and B thus, need to be further investigated in the in-depth interviews.

Valerie for instance, mentioned her dissatisfaction over formal assessment, which according to her was an ineffective way in helping her acquiring competence. She criticised it as follows:

"I think they (referring to reviews or formal assessments) are supposed to highlight the weaknesses and then develop well identified training which you can go on and things like that…but I don't think that they're specifically good at that". She added: "If I were to give you the finance director, he is constantly measuring our competencies as we progress. But at the moment, I don't think reviews really help".

Adam described his dissatisfaction on the way the reviews were conducted. He preferred meeting and discussing one to one rather than filling up forms and assessing numbers on it. Adam highlighted that the only good review that he thought was helpful was the one he had with the Financial Training personnel. In the same view, Michael also disagreed with the way review was made as he commented:

"…. The training manager never works with you, your line manager does. But your review generally comes from your training manager so he didn't really

understand how you work in your real life".

According to Valerie, the only useful review was the one they couldn't get access to look at:

> *"I think the only honest feedback is the forms, which we're not allowed to see. So I think they did that for our performance-related pay. They sent forms and we would be monitored on various stages and that was honest feedback. But we weren't actually allowed to see those". She later continued, "So that was the most useful piece but we don't get to see it... the line manager, that is the only person who fills it in. It's because it was performance-related pay, they wanted them to be completely honest and the only way they'll be completely honest with the thing is to be confidential".*

Besides the dissatisfaction about the way the assessment was conducted, Valerie and Eddie revealed the issue of bias that existed during the process of assessment. Eddie described it as follows:

> *"Yeah, you build a little bit of rapport so in your office, okay. You might go out for a few beers with them, you act, feel like it's more you know… and between this informal relationship….". He later added: " But just a comment made about it, they can be biased to the actual report".*

Valerie's sharing the same view as Eddie commented about the situation, she said:

> *"Of course he can be quite close to you, the supervisors. Because sometimes the supervisors, not much older than you, may have been through similar*

> *scheme as well, so you know, you go out socialise and things and so, you know they are just going to give you a good report".*

The trainees were probed on whom did they think would be best evaluating their performance and Jenny replied:

> *"I think it's really difficult to evaluate the competence…. Some people's opinion of what a good team player is… like not be somebody else to decide…somebody like you know …I think it's quite difficult for somebody to judge that and there's no specific criteria so, in a sense, there're a bit meaningless, to be honest to be able to say right I'm good…I'm good in communicating but somebody might be already good on communicating and therefore you're bad, you might actually be very good".*

Valerie believed that their line managers and other colleagues should also be included in giving feedback and she thought that a 360^0 feedback is more effective rather than one person's evaluation.

In general, the trainees agreed that formal assessment provides positive review and feedback for them to move on with their careers. Some of them agreed that the current system could be improved, where training officers should be able to identify the skills gap and training needed by the trainees. From the findings, it is learnt that the trainees' dissatisfactions about the formal assessment were due to the ineffectiveness of the current practice, the way it is conducted, the "assessor" and the issue of bias.

Working on different tasks/Job rotation

This issue emerged when trainees were asked for the follow-up questions relating to their attachment experiences. The trainees mentioned the attachment topic previously when they talked about

formal assessments. Thus, questions were probed regarding their attachment experience and how it helped the trainees to acquire competence. Similarly, this issue received a mixed response from the trainees while some found it helpful others felt that there was some weaknesses occurred when working on different tasks during the attachments.

Majority of the trainees valued the significance of working on different tasks during the attachment. Diane argued that going for attachments helped her to become more competent. She referred to the attachment scheme, which involved changing the workplace in every six months:

> *"It [read as the attachment] also helps you identify gaps and do something about that for your next attachment".*

Anthony took the advantage during the attachment to learn the work structures and learn from others on how to do things. Agreeing with Anthony, Sebastian also strongly believed that attachment provides him with opportunities to learn and improve.

Tina made a positive remark regarding working on different tasks, which she experienced during the attachment. According to her:

> *"It is such a big whole thing. You have to move about to feel the extent of all the different things. If you stay in different areas you'll realize there's a lot of different ways of doing things".*

Sharing the same view with Tina, Michael believed that doing new tasks gave one more background to the tasks, and a bigger picture of the business process. According to Michael:

> *"You'll also find those sort of brand new tasks gives you more background to begin with..". Michael*

continued: "It feels you've got the full length of the process of purchasing a little bit you know, through different parts of the jobs…"

Reflecting on her own experience, Jenny stressed the significance of working in different areas and according to her:

"I think that I'm working at different levels all the time. Things that you go and things in the business, …well I have to kind of manage the accounts like a joint venture, so I'd say anything that helps me gaining competence, will be working in different areas and picking up little skills…"

While some trainees find it helpful to have the chance to work on different tasks there were others who found it upsetting.

Valerie for instance, felt let down and was not happy with the fact that she was required to do new things, which took most of her time away. Her complaint was:

"Well we're quite short staffed at the moment and we… had a new director as well…we need to do work that perhaps we've never done before and because we haven't got anyone in the department we've ended up doing a lot of it, which often takes you away from your normal job, which you sort of enjoy doing because you do feel familiar with it…. and it gives you new sorts of ad hoc tasks to it. You probably are going to do one, so you're not going to be good at it…and sometimes you're not even that interested".

Valerie's hesitance towards doing different tasks differed from those trainees who valued doing new tasks and being thrown at the deep end. She, however, was unconvinced in her statement:

"Yeah well I think it's because I can't seem to ever get anything finished and any sense of accomplishment because I've got my work to do but I never seems to get it done. I've always got something else, like on a daily basis new work. They've given me this information really for my job but.... I take a few days from there and it stops me from finishing, and getting in and progressing with what I want to do".

William critically questioned the perceived benefits of attachment and he believed that it is highly dependent on the manager and time. He claimed that he did not learn a lot from working on different tasks.

Anthony pointed out one of the weaknesses of the attachment scheme is that some attachments might be going through certain changes at certain times and advised that one needs to be at the right place and at the right time.

Diane highlighted the issue of personality when it came to deciding which attachment best suits a person. She commented that it would be difficult to match individuals with the right attachment because everyone is different.

Adam on the other hand, believed that working on different tasks during attachment should be longer than six months to allow some real learning and understanding of doing new things.

The issue of working on different tasks or doing job rotation has some connection with the attachment issue. The trainees experienced doing different tasks when they went for their six-monthly attachment. Most of them perceived the benefits of working on different tasks such as allowing them to become more competent and providing the opportunities to learn new things. However, some of the trainees disagreed and saw little value of doing it hence, believed that the situation was sometimes troublesome.

Repetitive routine

The trainees described that one of the ways of acquiring competence was through repetition and routine jobs. They claimed that their level of confidence increased as they became more competent. Anthony explained that he acquired competence by doing some routines jobs such as forecasting. He stressed that it was not about doing the same job but having to identify the elements of transferable tasks, which was essential. Anthony also believed that doing routine tasks somehow helped him to build up his confidence and thus, he felt competent. He explained:

> *"When you're first doing it, you're kind of scared. Surely, I compare myself to bridge that gap, to be in the same level and so far that jobs took me now two hours. I'm still not good but I've improved. And that just based on experience".*

Valerie explained her experience of preparing some graphs and attending meetings helped her to be more prepared and able to predict the questions that people are likely to ask her during a presentation. She further explained the extent to which she prepared herself with a document when she went for an attachment so that she could use it in the future. She believed that having such documents helped her to become more efficient.

Jenny was a bit pessimistic when talking about her work. She explained that she was not sure of what she was doing; she was new to the job and blamed her lack of repetitive work:

> *"I actually started my job about five months ago, I don't do enough repetitive jobs…I'm not sure of what I'm doing is correct. There're quite few of my jobs. I've got a general idea what I'm doing instead of being told how to do it, and I sit and go ahead and do it but I won't say that I'm completely confidence that I'm*

always right. But there's the kind of job I think is better
than this kind of stuff…I kind of find it a bit hard".

There were few trainees who expressed their concern regarding doing routine and repetitive jobs. Michael for example, expressed that routine work helped to increase one's confidence but having too much of repetitive jobs will lead to boredom.

The trainees agreed that doing repetitive routine helps them to become more confident and hence, more competent. Most of them agreed that having a repetitive routine helped them to understand the work better, increased their confidence level and as a result led them to become more competent. They also highlighted the importance of identifying transferable key elements of a task for the next assignment. While very few of them disagreed with doing routine jobs and claimed that having too much of it caused boredom.

Doing the job

The emphasis on getting the most experience from doing the job is clearly understood by the trainees. The trainees stated that experiencing doing the job helped them to understand the work better and led them to become more competent. Tina believed that doing the job is more significant than doing the examination because:

"You learn things, it helps you but it hasn't really.
Because you learn more doing the job you do than
doing the exams".

Valerie quoted her experience of doing the task and that helped her to understand work better. She also stressed the emphasis on transferable knowledge and skills:

"…. The only competence is sort of transferable
business awareness, and how the business inter-relates
and that just helps. Just bear it in your mind and it just

*helps your understanding of things. I think in gaining
competences, it's still the experience".*

Jenny acknowledged the importance of doing the job but found some difficulties which she blamed was due to the size and business nature of Company X. She said that:

*"Yeah, I think in Company X, you have to get a lot
of experience as a whole of the business. I think it's
quite difficult to be competent in Company X because
of the size. You can go to so many different areas;
different sites and they're completely different. And
one management accountant's job is different from
another management accountant's job. In fact, you're
never really going to be competent in the whole field of
management accountancy. I think you feel in smaller
company, so you can do what you know the full job
of probably…. a proper, like a whole, management
accountant".*

The trainees highlighted the importance of doing the job and benefits gained from the working experience. They also mentioned the significance of transferable knowledge and skills that helped them understand what they do.

Observation

The trainees did not explicitly highlight this issue. However, from the discussions the word observation was highlighted several times.

Anthony, for example, said that he benchmarked his performance by observing how others did their jobs. He claimed that by observing others doing the job, he learned to pick up the essential things that are valuable for him to do the job in near future.

Diane for example, also mentioned about how she firstly observed and listened to senior people before conducting the interview

herself.

Eddie reflected on his own experience of dealing with problems at work. Eddie mentioned the importance of social interaction that helped him to become more competent. According to Eddie, he observed people during his social interactions with others and that helped him to solve some of his problems at work.

Jenny however, disagreed that observation alone provided much of the learning, according to her:

> *"I think it is more about the experience, you have to do it as well as observe. And I think if you just observe you won't really become competent at it because you haven't quite practised it".*

With an exception to Jenny, most of the trainees explicitly mentioned the importance of observation with regards to acquiring competence at work. Eddie specifically linked his social interaction experience, which has allowed him to observe others and helped him to solve some of his problems at work.

On-the-job training

In general, the trainees gave positive comments about their overall training scheme, which they claimed were good and very much better off than others working elsewhere. The trainees believed that on-the-job training courses like social skills, leadership training and IT skills could build on their competence profile.

Reflecting positively on the training scheme, in her own views Diane commented:

> *"I think we've quite a good scheme here. Coz obviously it has been going for a number of years and any problems or improvements that have been gone through so we've got the benefits of those".*

Making similar remarks, Sebastian added:

"The schemes that we had here are far better than other companies, a lot of support, you can highlight on what to be improved, etc.".

Anthony believed that they should be grateful for the facilities and support of Company X however; he believed that it is the role of the training officers to identify the skill gaps and future training needs of the trainees however, he sarcastically complained about the unlikelihood that this approach is practiced in Company X:

"Training officers should evaluate what our gaps are and our competence and build it…and match the gap…I don't think they do that [laughing and followed by others]".

The trainees were satisfied with the on-the-job training that they experienced in Company X. In making comparisons with others who were not working with Company X, the trainees believed that they were far better in terms of help and support.

The trainees mentioned the on-the-job training courses that they found useful in helping them acquire competence. They mentioned a few courses such as presentation skills, negotiating skills, social interaction course and IT skills, which they agreed were helpful in making them more competent. In general, these trainees perceived professional training courses to be an important contribution towards building a professional competence profile.

The differences of findings derived from focus group discussion in location A

Besides the similarities of findings in both locations, there were new themes which only became apparent from the focus group discussion held at location A. Below are the issues and some anecdotes from the

trainees regarding their experiences.

Benchmarking against peers, seniors and managers

The trainees valued the importance of benchmarking in order to become competent. William mentioned about comparing his performance against others, and in his words he compared himself with his managers:

> *"What I do is to compare myself with others I think who are good in my area. I concentrate on what I need to do like others who are pretty good at work. Just like they might have more skills than you let's say how do they react on certain circumstances and stuff…you learned from that". He further elaborated his experience: "Let's say I've been told to do job X. And if my manager can do the job confidently and concisely, within an hour and it took me five hours. Surely, I compare myself to bridge that gap, to be in the same level and so far that job's took me now two hours. I'm still not good but I've improved. And that's just based on experience".*

Following the same view as William, Anthony also believed in benchmarking his performance against his boss's. As he said:

> *"Compare yourself to your boss. Just think could you do your boss's jobs? And if you think if you can't that doesn't mean that your boss is not good because your boss should have something overriding over you".*

The trainees believed that benchmarking against their previous performance, senior managers and others helped them to learn and improve. In general, the trainees seemed to continuously comparing their performance against their experienced seniors and managers

for improvement.

Mentoring

This theme emerged by chance when the trainees explained the person who evaluated their formal assessment. They were asked whether the senior staff who assessed their performance were their mentors. This confirmation was essential so as not to misunderstand the context of formal assessment mentioned previously.

All trainees claimed having formally-appointed mentors but they also referred to other individuals (senior staff and line managers) who acted as unofficial mentors. Anthony referred to his mentor for career decision advice. In describing the mentoring concept, Anthony explained that:

> *"Mentoring is what Company X did where they assigned you someone that watched you and give you advice and pointers".*

Tina also mentioned that she referred to her mentor when it was related to career advice. According to Tina, she found that she has been allocated by a mentor and had no says in it and she only referred to her mentor when about to make some decision relating to her career path.

The trainees were asked whether the mentoring system was effective in helping them to acquire competence. However, William denied and said:

> *"My mentor is not the sort of person that I want to go to at the moment but that's what I've got… She's didn't understand…I don't know. She's an outsider and she didn't know our situation here."*

As an alternative, William referred to his line manager. According to him his manager knows what he was doing.

Sebastian commented that the mentoring system is highly depended on the individuals and how one uses the system. The idea of mentoring in Company X is based on formal arrangement of the top management. Each trainee is given a formally appointed mentor, whom they normally talk to for career advice. Some of them found that the system was effective but others who found it ineffective preferred to seek other senior staff and line managers who acted as unofficial mentors for work-related support.

The importance of continuous learning

This issue emerged when the trainees discussed the benefits of attachments. The trainees associated the concept of acquiring competence with continuous learning concept. They believed that it involves understanding what you do at work. They also believed that the theoretical knowledge that they learned before did not directly apply to work. They highlighted the importance of continuous learning, which they claimed have helped them to acquire competence. William described that, to be competent, one needs to learn throughout one's life, as he put it:

> *"I think you have to acquire competence the rest of your life you know, it's the ongoing things you know as you get older, you'll get…. wiser."*

Other trainees except William did not explicitly highlight this issue. However, from the discussions, the idea of continuous learning is implicitly highlighted several times. In a sense, form the discussions the trainees talked about making continuous effort for improving themselves. For example, they admitted comparing their previous performance when they newly joined Company X with their performance to date.

Self-knowledge and self-image

A number of trainees in location A highlighted the importance of self-knowledge, which included identifying your needs for improvement. Sebastian added:

> *"I think you've got the good idea of your level and if you are able to go onto a job and moving on and improved on what is there so far".*

He also stressed the importance of taking charge of oneself especially when about to go for a new attachment. He said:

> *"The one good thing about that is you then know when it comes to apply for your line role you don't want to apply there".*

Some trainees also mentioned the importance of having an appropriate self-image. William, for example, believed that it is crucial to understand the business and being able to fulfil the company's requirement. However, according to Sebastian, one needs to demonstrate that he or she is worthy for the job and be able to come out with his or her own ideas and personality on it.

The trainees understood the importance of self-knowledge and self-image in acquiring competence. According to them, one should acknowledge his or her needs for improvement, take charge of where he or she wants to go for the next attachment, demonstrate knowledge and understanding on the work he or she produces and not to impress or "mould" oneself to what the company wants.

Working with other experienced people

The trainees have highlighted the advantages of working with other experienced people. According to Diane she strongly expressed the importance of working with experienced colleagues. She perceived the benefits of working with other experienced people and valued her moment working with them. According to her:

"Working with people who have more experience than you. When you going for your attachments, especially where I'm now coz I do a lot of work with people that have been they're for a long time… and they have a lot more experience. And you sort of learn from them. I don't know about the bad things, as I'm only concerned with good things. Coz they have some bad habits as well [laughed a little]. And you improve yourself in that way". In her current situation, Diane said that:" Where I'm at the moment, the work that you do, you go out and interview people, and s. To start up I just listened to what the guys I'm working with were doing, how and what questions they were asking and how they knew what questions to ask from their experience. Now if I've done that I then get to ask the questions myself to get to what I need to find out. Because I learned the things they've done. I kind of sit in with them..."

The findings reveal that Dianne had found working with experienced colleagues to be a source of acquiring competence. Diane felt that the process of working with other experienced colleagues had been particularly effective in developing more tacit forms of knowledge (professional know-how) and how to act like other senior staff.

Replacing another's role

Some trainees believed that being asked to replace another role was an excellent opportunity to learn and it helped them to become more competent. While they acknowledged that it was a challenging experience, they agreed that it provides the chance for them to learn new skills and to apply a different range of principles in a holistic way.

Anthony mentioned that he learned better when he had to do ad hoc tasks for people who were absent due to sick leave or holidays. According to him:

> *"I found that when people were absent with sickness or on holiday and you just have to slot in there and were thrown in at the deep end and you're obviously sinking as well [laughed]. Yeah it's true that you may rise your foot to the occasion. I think most of us were unstable and wouldn't rise to the occasion and I think most of us just find ourselves collapsed…that goes to the character as well".*

Diane had the same view as Anthony and added:

> *"That is a good way of actually pushing yourself to do something that you won't necessary do because there's no choice, you've got to do it [laughed a little]. I don't know whether it's the best way or the quickest way of acquiring competence but it's definitely a good way".*

Some of the participants agreed that sometimes being thrown at the deep-end was the best way of acquiring competence and this was highly dependent on the individual personality. They experienced this situation whenever they were asked to replace the roles of their colleagues who were absent or on leave.

Summary of the findings from the focus group discussions

Table 2 presents the summary of findings from the focus group discussions with trainees in location A and B. As explained in Table 1, similar themes emerged between the two focus groups discussions such as such as formal assessment process; working on different tasks/ job rotation; repetitive routine; observation and doing the

job. However, several new issues emerged from the discussion with trainees in location A, which did not exist with the other group of trainees in location B. The issues were benchmarking against peers, seniors and managers; mentoring; the importance of continuous learning; self-knowledge and self-image; and replacing another's role.

Findings from locations A and B	Findings from location A
Formal assessment	Benchmarking against peers, seniors and managers
Working on different tasks/ Job rotation	Mentoring
Repetitive routine	The importance of continuous learning
Doing the job	Self-knowledge and self-image
Observation	Working with other experienced people
On-the-job training	Replacing another's role

Table 2: Summary of findings from the focus group discussions with trainees in Company X

The findings from the focus group discussions have been presented and explained in the previous sections. It was shown that there were some similarities and differences between the two groups of trainees. The trainees in location A mentioned several new themes and they were not evidenced from the discussion with trainees in location B. These differences require further investigation and shall be dealt with at the later stage of the study. The following section explains the results obtained from the written exercises.

Findings from the written exercises

In this study, written exercises took place during the last thirty minutes of the time of the focus group discussions. Trainees were asked to write down their own list of key issues, which they regarded as the most critical for them in acquiring competence. They were given ten minutes to write down on a piece of paper supplied by the researcher. Later, they were asked to read out loud and this allowed the researcher to take down notes on issues that were regarded as important by the trainees, to take down any significant new findings and captured their explanations on tapes. A summary of the written exercises between the two groups is presented in Table 3.

Location A	Location B
Benchmarking against peers and previous trainees	Talking to others (managers, supervisors, other trainees)
Appraisal from others and self-assessment	Training courses
Training course	Attachment, take ownership of where you want to go and what you want to do
Juggling your tasks and work life balance	Understand business culture, process and interactions at macro and micro level
Be proactive, challenging and take charge early on	Make notes on transferable topics for future reference
Observation and learning from others	Experience and doing different jobs
Attachment and doing different job roles	Be enthusiastic, approachable and take charge/control on tasks
Exams and professional study	Learn from constructive comments
Role model	

Table 3: Summary of findings from the written exercises in Location A and B

From the written exercise, trainees in both locations have pointed out several new themes, which were not mentioned during the focus group discussions. In Table 2, those new findings were highlighted in grey. The trainees in location A have written new themes such as juggling your tasks and work life balance, exams and professional study and role model as the important elements that helped them to acquire competence. The trainees in location B however, revealed the importance of talking to others; understanding business culture; process and interactions at macro and micro level and making transferable notes on topics for future reference. These findings require further investigation and should be anticipated in the next stage of the study.

DISCUSSION

Several themes regarding how trainees acquire competence emerged from the focus group discussions. Some of these issues are prevalent in the literature on professional education while others existed in the literature on workplace learning. The following section dedicates the discussion from the findings of this study.

From the discussions, it can be concluded that the trainees agreed that formal assessment helped them to improve their performance at work. Even though it was highlighted that the role of Career Advisor is somehow lacking in the assessment process, they reacted positively upon the feedback and comments. However, some trainees reacted critically and negatively towards the current assessment system. Their dissatisfaction was due to the way it was done, the methods used to assess, the "assessor" or the evaluator, the types of critiques or comments given and the issue of bias. The trainees believed that a constructive 360^0 feedback that would include peers and other colleagues would be more effective in assessing their performance. This finding agreed with the findings of Cheetham and Chivers (2001) however, the authors identified this theme as

feedback. Few trainees highlighted the value of formal assessment for providing feedback on "how they were doing" which was crucial for their career development.

There were contradictions regarding the idea of working on different tasks among the trainees in both locations. This issue has some resemblance to the issue of job rotation in the literature (e.g. Eriksson and Ortega, 2003; Champion, Cheraskin and Stevens, 1994; and Ouchi, 1981). This finding slightly contradicts with findings from the study of Cheetham and Chivers (2001), which stated that the professionals expressed negatively on their experience being thrown at the deep-end. Both authors categorised this deep-end experiences under the stretching activities heading in their taxonomy of informal professional learning methods (ibid., p. 282). In this study most trainees spoke positively about their experience and seemed to be more confident and optimistic and there might be some possible reasons for these findings such as age difference, personality and career status between the trainees and the professionals in Cheetham and Chiver's study.

In general, the trainees believed that job rotations helped them in learning new things and become more skilled though some of them expressed their concern that having to do too many new tasks might deter their progress. The trainees also highlighted and acknowledged the limitation of the job rotation in the training scheme. The findings showed that most trainees positively accepted job rotation and it helped them to develop the professional "know-how". This finding adheres to the findings by Cheetham and Chivers (2001). Both authors referred to the term "multi-disciplinary working" which exposed professionals to different ways of doing things, different technical perspectives and different way of seeing the world.

The findings also revealed the importance of repetitive routine among the trainees. Similar to the result of Cheetham and Chivers' (2001) study, these trainees generally supported the idea that "practice makes perfect". In Anthony and Jenny's case, the benefits from repetition and routine helped them to gain confidence and allowed benchmarking for further improvement. Routines are known to assist

novice employees, and by association, high-school co-op education students in a number of ways (Cohen and Bacdayan, 1994; Dosi *et al.*, 2000; Louis and Sutton, 1991). In this study, routines helped the trainees to understand better, felt confidence and performed tasks effectively. The findings also showed new evidence on how the trainees rehearsed and prepared mentally before a particular activity. This was exampled by Valerie when she prepared "work document" for each new assignment, graphs and potential questions and answers for the meeting. Valerie indicated how one dealt with particular difficult situations and worked on the basis of a form of "script".

The trainees emphasised the significance of doing the job. The findings supported Schön's (1987) illuminating ideas related to learning for professionals. He introduces the notion of a "reflective practicum" in which "students learn by doing". They agreed that doing the job helped them better than the examination in terms of acquiring competence.

Trainees also indicated the sense of "learning through articulation" which seems to be lacking in the CIMA examinations. With regards to the findings of Cheetham and Chivers (2001) study, the architects claimed that being forced to articulate their work orally and in writing was a great source of learning as it encouraged them to think logically about what they did and how to defend their ideas (ibid., p. 278).

While it was discovered that eventhough the trainees did not explicitly mention observation as a main issue, but it was understood that they applied this technique at work. According to Cheetham and Chivers (ibid.) this issue is uncontroversial in the sense of competence development and is stressed by many theorists (e.g. Bandura, 1986; Kolb, 1984; Wales *et al.*, 1993).

This study suggests that professional training courses were perceived to be an important contribution towards building a professional competence profile. This finding reflects some similarities with the views of the dentist professionals in Cheetham and Chiver's study (ibid.). The trainees also complimented the effectiveness of Company X's training scheme that anticipates all feedback given by

the trainees over the years.

From the study, there were a few additional themes derived from the focus group discussion with trainees in location A. For example, trainees highlighted the importance of benchmarking against peers, seniors and managers and being self-assured that they are competent when they improved their performance. It is very interesting to learn that the trainees were constantly aware of the importance of benchmarking and the impact on their performance. However, this theme was not pertinent among the trainees in location B. The trainees in location A agreed on the benefits from learning to compete against their peers, seniors and managers. Trainees in location A felt the sense of "learning to compete" which helped them to become competent. The reason behind the difference of this phenomenon requires further investigation.

William a trainee in location A also revealed the problem that existed between him and his mentor. Though it is still early at this stage to make any conclusive remark, some of the problems associated with dissatisfaction between the mentee (protégé) maybe due to the "mismatch" issue such as gender differences between the mentor and mentee (protégé) see also (Ragins and Cotton, 1991; Kram, 1985 and Ragins, 1989); the individual's ability to initiate a relationship with mentor, for example, due to organisational rank (Ragins and Cotton, 2001; Hunt and Michael, 1983; and Zey, 1981); and firm size (Dalton *et al.*, 1997; Hooks and Cheramy, 1994 and Kaplan *et al.*, 2001).

Besides William, Tina also found the mentoring arrangements have little influence in helping them to become competent. Those who agreed that mentoring is an important contributor believed that the system helps them with career decision-making. This separate identification of the role of mentors seemed to mirror the descriptions by Feldman (1988), Kram (1985) and Kram and Isabella (1985) who identified "job-related skill development functions" and Allfred *et al.* (1996), Hall (1996) and Nicholson (1996) who identified "career-related skill development function".

The findings revealed that the issue of mentoring was prevalent but received a mixed response among the trainees in location

A whilst trainees in location B did not discuss it at all. This result differs significantly with Cheetham and Chivers' study (2001) where mentors were not prevalent for the professionals' career development. The example of informal and self-selected mentoring as an alternative arrangement by the trainees is consistent with the findings of Bennetts (1998) and Clutterbuck (2004).

Trainees also acknowledged that acquiring competence is a long-term learning process. The findings support Benner (1984) and Dreyfus and Dreyfus (1986) who shared a view regarding competence development as proceeding through the levels of competence acquisition from novice towards expert, although not all achieve expert status. However, what is not evident from the focus group discussions findings is there was no indication of the learning styles of the trainees that may trigger their movement towards acquiring competence.

The trainees in location A emphasised the importance of self-knowledge and self-image in acquiring competence. These findings mirrored the elements of the contribution to competent performance (Boyatzis, 1982). Though the trainees spoke about the importance of self-image, they agreed that one needed to be realistic and show one's best effort in performing the tasks. However, this finding exclusively came from trainees in location A and requires further investigation.

The written exercises revealed some new themes from the trainees from both locations. Some trainees pointed out some issues, which they thought useful to acquire competence such as juggling tasks and work life balance, exams and professional study and role model as the important elements that helped them to acquire competence. On the other hand, trainees in location B revealed the importance of talking to others; understanding business culture; process and interactions at macro and micro level and making transferable notes on topics for future reference. These findings shall be further investigated in the next stage of the study.

CONCLUSION

The purpose of the chapter is to discuss the exploratory findings of the focus group discussions held between two groups of CIMA trainees in two separate locations within Company X. The findings from the discussions and written exercises are presented in the previous sections. Focus groups discussion proved to be a good technique in stimulating the discussions with the trainees and the written exercises proved to be fruitful in providing rich data.

It was shown that there were some similarities and differences between the two groups of trainees. The focus group discussion with trainees in location A revealed some issues such as benchmarking, mentoring, continuous learning, self-image and self-knowledge, working with other experienced people and replacing another's role which were not found with the discussions involving the trainees in location B. However, the issue of formal assessment has received great feedback from the trainees in location B. Most of them expressed concerns over the current system, which they felt failed to identify the weaknesses of the trainees in terms of areas for improvement; the method of assessment is inadequate and the "assessor" sometimes is biased. Surprisingly, the trainees in location A responded positively upon the formal assessment issue and no negative comments were made regarding the current formal assessment system.

The written exercises, which stimulated the individual opinions of the trainees, also resulted in some new findings, which identified further differences between the two groups. Issues such as juggling work tasks and work life balance, talking to others, understanding the business culture, and making transferable notes were among the strategies that the trainees used in order to be competent in the work that they do.

However, these are early findings and the research is still incomplete. Greater caution needs to be emphasised with regard to the findings from the focus group discussions. This is due to the limitation of the technique that only explores the issues with a non-random group of participants and a very small sample size. The results from

the focus group discussions should not be considered representative of all CIMA trainees but provides a great deal of insight and direction for further research.

The results have identified themes that are relevant to the trainees regardless of what has been written in the literature. At this moment, the differences offer no explanation but should be investigated in greater details as to why these issues were regarded as being important for some but not for all. These *"learning mediums"*, though highlighted by the trainees, require further explanation as the individual perceptions on each issue were not gathered at this point. There are more questions to be answered such as how do they learn by benchmarking? What do they benefit from such activity? How does benchmarking help or deter their understanding of the work they do? Further questions such as what do they learn from experiencing the job rotation, how do they cope? What do they think of the mentoring system? How do they benefit from doing the job and from the experience of being thrown in at the "deep-end"? How do they feel about working with experienced colleagues? What do they observe and learn? What do self-image and self-knowledge mean to them?

Some further thoughts were raised in the field researcher's mind. Are these *"learning mediums"* only pertinent to Company X's trainees? How/why do they came out with those answers? What triggers their mind? How do they think of themselves? Or could there be other explanation as to why the trainees were thinking that way? Could these questions be explained by asking the trainers? Could it be possible that the trainees were told/informed of all the *"learning mediums"*?

These findings have helped to focus on the issues to be investigated during the next phase of the broader study - the in-depth interviews. Having done the exploratory discussions, they have helped to focus on issues that were regarded as important or relevant to the trainees and provided an opportunity to probe those issues with each of the individual trainees. If focus group discussions were not done as a priority, the interviews would not be focused and may lead to too many variations of answers, too much influence from the literature without

knowing which are the most important issues to the trainees.

For the next stage of the broader study, careful planning is required to outline the interview questions and to plan the in-depth interview schedule. Two pilot interviews will be done in advance. The pilot interviews will provide adequate time for the field researcher to conduct some early analysis of the interview experience and to provide some room for reflection. However, the schedule for the interviews is highly dependent on the availability of the trainees in both locations (A and B).

The implications of these findings for the member bodies is to consider the emerging concept of competence and how it can be best incorporated into the design of the professional training courses. For educators, delivering professional accounting education programmes requires immediate responses to the changing needs of the profession and individual learners. For the organisation, integration of education and workplace experience can bring benefits for the trainees who are able to draw from their experience and to apply the "know-how". For the individual learners, to acknowledge the fact that competence could be gained through a mix of study, work and training should enable them to make the most of their formal and informal learning opportunities.

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