## **CHAPTER SIX**

## Reflections from the inside

This chapter reports on the results of discourse analysis of the data gathered from the interviews of the 32 participants. This analysis is different from the phenomenographic results presented in the preceding chapters and represents a 'reanalysis' of the data. Conversation in this study was recorded in detail and it is these linguistic elements, grounded in a social context that provided a way of examining the data from a different perspective. Discourse analysis is defined as '(a) concerned with language use beyond the boundaries of a sentence/utterance, (b) concerned with the interrelationships between language and society and (c) as concerned with the interactive or dialogic properties of everyday communication' (Stubbs 1983, p 11). Discourse analysis is not situated in any particular academic discipline; rather it is a method of examining the transcripts to validate the position taken by the researcher (Toulmin 1958; Fairclough 2000; Johnson and Christensen 2004). Another researcher stated that discourse analysis does not provide any definitive answers but rather adds to the validity of the transcripts (Frohmann 1992) and the arguments put forward. In this study 'language use is context-bound' (Phillips and Jorgensen 2002, p 96) thus referred to as discursive psychology. It provided another way of questioning a particular assumption or a new way of examining how teachers and students conceptualised their world of learning. Table 10 sets out the position of the discourse analysis within the study. Exploring these issues through discourse analysis reveals commonalities in the data. These can then be compared with the variation of approaches to teaching and learning identified and discussed in Chapter Four through the phenomenographic analysis of students' and teachers' classroom encounters and the philosophies that guide teaching and learning.

# 6.1 A view from the teachers' perspective

The discourse analysis begins by describing and exploring the perceptions of teachers on their teaching role and responsibilities. Contributing to this discussion is a description of what teachers understand teaching is about, how they reflect on their teaching in TAFE and what they perceive to be the most important part of their work. Table 10 shows that the concepts of learning activities are closely aligned to the commonalities found in the data.

Table 10 Commonalities and themes

	Concepts of learning activities	Outcome of activities and interactions
Chapter Four	Chapter 6	Chapter 5
(Structural	Writing notes	
categories)	Working in groups	
	Discussing	*Changing concepts*
*Classroom	Being prepared	
	Sharing	(Facilitative)
encounters'	Seeking information Obstructing	
	Communicating	
	Assessing	-
	Proving competence	
	Seeking negotiated	
Establishing	strategies	
competence*	Seeking feedback	
***************************************	Reflecting	
	Doing things	
	Knowledgeable	
	Passionate	
	Encouraging discussion Turning stories into theory	· Ctman lines to I was
Motivating and	Expectations	Struggling to learn
TYDUYAHIIN ARC	Stimulating	

The student-teacher interactions provided an opportunity to use discourse analysis of the social practice of classroom teaching. Fairclough (2000) describes this useful tool as follows:

[T]he dialectical relationships between discourse (including language but also other forms of semiosis, e.g. body language or visual images) and other elements of social practices. Its particular concern is with the radical changes that are taking place in contemporary social life, with how discourse figures within processes of change, and with shifts in the relationship between semiosis and other social elements within networks of practices. We cannot take the role of discourse in social practices for granted; it has to be established through analysis. And discourse may be more or less important and salient in one practice or set of practices than in another, and may change in importance over time. (p 167)

From this analysis the impact of the teacher on the student becomes clearer and the evidence supported the claim that there is a continuum with facilitative practices at one end and obstructive ones at the other.

#### The role of the teacher

During the interviews each teacher was asked how they perceived the role of a good teacher and to discuss the attributes they felt a good teacher displayed. The discourse analysis undertaken on these data drew out four main characteristics represented in Table 11.

- a. providing or facilitating knowledge;
- b. communicating;
- c. sharing experiences; and
- d. stimulating discussions.

Table 11 Discourse analysis showing grouped responses to their role of teaching

T Item	A	В	C	D	E	F	G	Н	I	J	K
a.	✓	<b>✓</b>	✓			<b>√</b>	<b>1</b>			<b>✓</b>	<b>✓</b>
b.				<b>√</b>			1		<b>✓</b>		
c.		<b>√</b>	1		1	<b>✓</b>			<b>√</b>		
d.						<b>V</b>		<b>√</b>	<b>✓</b>		

While there were some overlaps with the attributes identified from the analysis, generally each teacher's explanation fell into one or sometimes two or more of the attributes set out below.

a. Providing or facilitating knowledge: The teachers felt their role was to provide information for students, to be a facilitator or even more. Some thought their role was to break up information into chunks so these could be managed by students. "I think teaching is breaking up large chunks of information into manageable parts" (AT). The perception by this teacher of providing knowledge is similar to a point of view held by Munro (2003) who stated that people learn by episodes. He suggested teachers should focus on exploring options and taking the episodes and linking them in an abstract way so students could extend their concepts and work through the ideas discussed in the classroom. When providing information or knowledge to students, Sternberg (1998) stated that their varied backgrounds will affect their learning.

... instruction should be geared not just toward imparting a knowledge base, but toward developing reflective, analytical, creative, and practical thinking with a knowledge base. Students learn better when they think to learn ...They also learn better when teaching takes into account their diverse styles of learning and thinking ... (p 18).

With this very issue in mind, another teacher outlined his use of a *leading technique*, trying to *lead* the students to link concepts from their note-taking. He stated how he "use[s] a lot of question techniques and synthesis in student answers to explore a topic and hopefully lead to a meaningful conclusion in the end" (BT). This teacher felt that the teacher's role

was to "provide information" to the variety of students in his class. Elton (2004) said that if teachers find the skill of transfer difficult, then he questions whether they can develop it in their students.

Yet another teacher said: "For me, I find it [teaching] is passing on information and providing students with the ability to succeed and achieve in whatever they want to do, adding to their knowledge" (CT). The perception here was that facilitating or passing on knowledge was a key role of the teacher. Throughout the teacher interviews, there was a very keen response to the question of how they viewed the role of the teacher. "I can describe it as facilitating learning and that can happen in a number of different ways. Sometimes it's passing on information but other times it's helping the students to learn in whatever method suits them" (FT). This teacher was cognisant of the fact that students learn in a variety of ways, and this finding is in line with the research of Marton et al. (1993), Reid (1997) and Prosser and Trigwell (1999). While facilitating the acquisition of information FT was well aware that the students needed to be supported in whatever way they learn. Transferring and generalising new knowledge takes time, and it was Munro (2003) who stated that pedagogy that takes into account how students learn will be more effective in the longer term. One teacher said: "I believe teaching is the conveyor of information rather than lecturing and to me students should be learning and I am here to help them, not teach them" (GT). The teacher perceived his role as the "giver of information" and when we discussed the role a little further he offered the comment that he was more than just a facilitator. Another teacher who relied heavily on the text in the classroom thought that the role of the teacher was as follows: "I think it is bringing theory to students and making it practical. I believe it is a guide to real life, to inform them what happens in practice" (JT). When I probed for a further explanation on the role of the teacher she said: "helping the students to understand the text". Consequently she saw her role in part as an interpreter of the information contained in the text. To her it seemed important to ensure the students understood what the text was saying. However, KT saw a much wider role for the teacher:

"Well possibly I think it is probably guiding people to achieve their own learning capabilities, I guess. I don't see myself as being the sole provider of information that's for sure. Sometimes, depending on the students, I'm a teacher, other times I'm a facilitator. It's a combination thing."

b. Communicating: The teachers in this group felt that communication is an important attribute in the role of the teacher. "Yes, [teaching is] a two way process, all the time for me. I love it. I encourage the students to come up with their own ideas in class" (IT). I then asked if the students communicated their experiences. "Yes, their own experiences, life experiences." I pressed further about the teacher's own experiences: "Yes, of course. Day to day experiences ... because that's what we are teaching them. Internal control is very practical, that's what they are going to need." To communicate well this teacher felt that being prepared was essential: "I think good teachers have to be well prepared and be able to communicate. It's no good being the smartest person in the world if you can't communicate" (GT). Knowledge comes from a constructive learning process, and it was Hill (2003) who suggested that teachers need to communicate well with their students in order to encourage them to become active learners and problem solvers. Thus, as explained by Robbins (2001), the role of the teacher is enhanced if they are good communicators because this process represents the steps between a source and a receiver that result in the transference and understanding of meaning.

Communication supports the transfer of knowledge and "teaching is all about you learning – both sides of the table. Because if I don't learn from my students as to how they are responding to my teaching I can't teach" (DT). This teacher wanted to encourage the students to use all the communication channels so that he could learn from them. Early researchers such as Schramm (1971) identified the central tenets of communication. The classic process outlined by Dwyer (2003) sets out the importance of good two-way channels of communication. "But at the same time it is all about good communications backwards and forwards between the teacher and student" (DT). Hopkins (2003) passionately believes that teachers need a range of generic teaching strategies and skills in communication can make all the difference in the classroom encounters. In his research on the attributes of a 'good' teacher Fisher (2001) claimed that communication was the most important dimension identified by the three groups of respondents. The following piece from the transcript in this study supports this view and shows how the teacher loved interactive classroom environments.

"It's all about rapport between the person out front and the kids in class. I use humour, I love to have students in my class who are very quick with responses because I can use that and I will ... and the further back in the room they sit the better they are. They can wake up everyone between them and me" (DT).

c. Sharing experiences: Teachers used the word sharing in the discourse. Indeed it would be hard to see how any teacher could not want to share knowledge and information with students. One teacher said that because the students are adults it "then leads us to share information to provide them with information they need" (CT). The better the teacher at communication, the better they seemed to be at sharing their knowledge and helping change students' conceptions. Prosser and Trigwell (1999) found this to be the case in their research. "Teaching is just like sharing knowledge" (IT). Ramsden (1992) also highlighted this sharing principle. 'Encouraging students to learn and helping teachers to teach involve identical principles. Therefore, if we understand how to help students, we understand how to improve teaching' (p 268). Sharing experiences with students helps them relate the theory to real world situations and one teacher offered the suggestion that "a site visit or work experience would be beneficial in the course of understanding the subject" (CT).

The teacher becomes more than a facilitator; he or she is somebody who is able to share professional industry experience as well. "You can introduce a whole lot of things that have actually happened from experience and people [students] love stories" (ET). However, teachers can only share knowledge if they have an in-depth understanding of the processes and principles of the subject they teach. This tended to worry teachers at times as this following extract explains. "Well, I think that would be the preferable state [to be very knowledgeable] all the time but because accounting is a very complex area I don't know that you are always going to have an in-depth knowledge, there are always a lot of changes going on" (FT). This teacher also commented that teachers needed to "share information, to provide them [students] with information they need to basically become competent in whatever they are doing". One researcher (Shulman 1987) emphasised that teachers need to build a knowledge base for teaching to ensure they keep abreast of latest developments and changes in their particular subject. This is most likely one of the reasons why the debate about the research-teaching nexus has taken such prominence lately. "The teacher is there to guide the students through the curriculum and to explain those areas to them, that if they just had a book in front of them, [they] wouldn't understand" (ET). The teachers perceived that they must deeply understand the principles and philosophies they are teaching if they are to change students' focus and deepen their knowledge, supporting the view of Prosser and Trigwell (1999). As far as this next teacher was concerned, however, there was a little hesitancy noted:

"being a knowledge expert would be good for teaching but I think teaching involves more than that and if someone can learn something that you don't know but it applies in their workplace or applies to something that they have

personal interest in researching, then it's better to encourage them to go that bit further than limit them" (FT).

On the whole, there was not a great deal of variation in the perceptions by these teachers of the knowledge base they must have to successfully communicate and share experiences. This next teacher responded to a question on the depth of knowledge by saying: "I think, be technically competent in your subject, of course, and well read in the subject. So I try to keep up to date as best I can in that area" (BT). Sharing real world experiences had emerged from the data as one of the attributes that students loved best with their teacher.

d. Stimulating discussions: There were three teachers of Internal Control Principles who generally spoke of the need to stimulate discussions with their students, seeing this as their primary role in teaching. This was related to one of the major categories that stood out in the teachers' and the students' interview analysis, 'motivating and learning'. This is linked to facilitative approaches to teaching that students described as helping them learn. This next teacher, who had only been teaching for about two years, was asked what his perceptions of teaching were: "I know that I have to teach certain principles and I teach using video, role play, handouts, discussion and whatever and I can use whatever technique that I feel will be most effective" (HT). He stated that he expected a little bit more initiative from his students at the advanced diploma level and sometimes they had very "interesting discussions". One teacher perceived that sharing knowledge and experiences helped stimulate discussions with the students. "I do learn from them [the students] as well. They give me ...like often if they are working in a firm they give me information. So I learn from them as well" (IT). In extending these thoughts with this teacher he said: "So if I am not going to stimulate them in the class they'll be just ... no way... [that they will learn]." It was the teaching of evening classes that helped stimulate learning for this teacher: "And I like the night classes because they bring me new stories" (FT).

The results of this part of the discourse analysis depicted in Table 10 show that seven of the teachers perceived providing information and knowledge as their primary role as a teacher. Only three teachers mentioned communication as their role, with one teacher mentioning it three times. Five teachers talked about sharing experiences as important in their role of teaching and three said stimulating discussions was central to their role.

## Perceptions of teaching

The teachers were asked their perceptions of a good teacher. The literature is well served with excellent examples of effective teaching practices (Ramsden 1992; Laurillard 1993; Johnson 1995: Biggs 1996; Fraser 1996; Reid 1997; Prosser and Trigwell 1999; Elton 2003; Biggs 2003). Some characteristics cited in these studies matched the perceptions taken from the teachers' discourse analysis. These were:

- a. being well prepared;
- b. relating to the students;
- c. passionate about the subject matter; and
- d. knowledgeable.

These items are set out in Table 12 below showing how the teachers referred to these characteristics in their transcripts:

Table 12 Discourse analysis showing grouped responses to perceptions of teaching

T Item	A	В	C	D	E	F	G	H	I	J	K
a.	✓	<b>✓</b>		<b>✓</b>			✓			<b>√</b>	✓
b.	✓							1			✓
c.							<b>√</b>	✓			✓
d.	✓	✓	<b>√</b>		<b>✓</b>	✓		<b>√</b>	1		

This teacher's perspective was: "Someone who is able to relate to the class, someone who is able to get the students on side, someone who is able to gain responses from the students, so they join in and participate in class" (AT). The teacher wanted to have an interactive classroom and knew that to achieve this the students had to be involved and encouraged to take responsibility for their own learning. 'Most books about teaching in higher education present an idealised picture of how it should be done in an unblemished world. However, 'teaching in the real world is always messy, unpredictable, and sensitive to context' (Ramsden 1992, p 170). This was exactly what this study found. The perceptions of a good teacher were varied and while they matched some of the characteristics found in the literature the teachers' responses indicated the 'messy' nature of how teachers' perceived these issues. This could very well be linked to the fact that TAFE teachers do not have teaching evaluations carried out regularly to assist them reflect on their practices nor does there seem time to implement mentoring policies and procedures to assist new teachers.

The following extract showed that this teacher had very firm views on teaching. "I don't believe in belting students around the head verbally with any negative comments as to their state. I always try to be positive when I walk into a classroom" (DT). This finding is in line with those of Grant and Evans (1994) who identified that positive reinforcement is an important part of face-to-face learning. As well as positive practices that can help mould the classroom environment teachers expressed the view that a good teacher "is responsive, who allows discussions to take place, who keeps everyone pretty much on track, I suppose" (FT). This next teacher was very pensive in the interview. "I believe they [teachers] should use a lot of student centred learning. I favour that. They should be well prepared when they go into the classroom. They should have certain skills like questioning techniques ... that's very important skills for teachers" (BT). Unfortunately, while this teacher may have been knowledgeable about the subject, these comments did not really match his classroom practices or the perceptions by the students, who felt that at times his teaching approaches were obstructive. Another teacher felt that he needed to be a little repetitive:

"to ensure the core issues they understand. Maybe to the extent of being a bit boring at that point but it is really important [because] if they don't have the core issues sorted out they can't grasp the rest of the program" (CT).

Once again the issue of communication came up along with the requirement that teachers should be well prepared. "I think good teachers have to be well prepared and be able to communicate" (GT). There are a variety of ways of interactively engaging students in their learning, and Jenkins (2000) believes that one is through active involvement in research and by encouraging students to plan and prepare a proposal of the stages involved in carrying out a research project. The comments from this teacher tended to indicate that it is a hard task on occasions. "My perception is that you get the student to participate to show real interest in the topic ... which is ambitious on occasions" (HT). As well as hoping students will show an interest in the topics another teacher felt that a good teacher stimulates the students. He wanted them to be "lively, otherwise if we are not practical, not simulated, not real, the students will go to sleep" (IT). This next comment came from a teacher who liked to "get their attention in the first place, the students should be sitting there and talking with you, they should be coming up with a question, then the whole lesson is very productive" (HT). It was also a perception of that same teacher that he needed to be interested in what he was teaching: "... if you're interested in it, then that creates interest in the students as well". This was similar to the view of ET:

"My perceptions of a good teacher are that you can make a fairly bland topic sound interesting and that you have got the students' interest and attention and that when the lecture or class is finished, they are quite enthused about the topic that you have been talking about and it has come alive. That to me is important. You can make a nut and bolt sound interesting if you make it interesting."

One of the most influential attributes propounded in the literature for teaching success is a powerful knowledge base (Biggs 2003). This was supported by the discourse analysis results that showed most of the teachers mentioned the importance of this characteristic. "Of course, you need to [have a good understanding of theory]... you can't teach [internal] control if you do not know about how to do it yourself" (IT). Teachers will foster more effective teaching practices if their knowledge is up to date and they are able to make structural connections between the topics of the curriculum. "Well, hopefully you know your own topic. That's obvious ... you have to understand your own topic and have to impart that knowledge" (HT). "You have to, I think, be technically competent in your subject, of course, and well read in the subject" (BT).

Armed with a good understanding of the subject a good teacher can then "stimulate the students to think so that they can work on an assessment and fully understand it. I like to reinforce learning by repeating or revisiting the topics from the previous week" (JT). Teachers who can effectively help students restructure their existing knowledge into new ways of thinking about their object of learning will maximise the students' abilities and skills in linking prior knowledge to the tasks at hand. This finding of reflection and reinforcement is supported by the research of Reid (1997) and Prosser and Trigwell (1999). This next teacher was enthusiastic: "[In] my experience people who are enthusiastic and have done a lot of preparation and know their topic extremely well will be good" (ET). Another participant felt that "a good teacher is someone who can guide students through the learning process – someone who can help them when they need help, when they can't solve the problem themselves" (KT). Above all, however, it seems important that students are actively involved in this process, and that teachers gain perceptions from students, for it is the students who take the impact of teaching approaches. As Petocz and Reid (2004) stated: '... focusing on students' learning, rather than on the lecturer's ideas of important content or pedagogical method, is an essential step to encourage students to develop mature approaches to learning' (p 36).

## Reflection on teaching

This theme emerged from the transcripts in response to the question on whether or not the teachers felt they were valued by TAFE. In many cases I encouraged them to explore the issue in more depth and asked them if they reflected on their teaching in any way. There was unanimous agreement as all the teachers expressed the view that they would appreciate some form of formal feedback, if for no other reason than to indicate that they are valued as part of the team and to encourage reflection. Only one college had some occasional feedback for teachers. The principles of reflection (Schon 1983; Prosser and Trigwell 1999; Kember 2001; Biggs 2003) are just one way of showing how important the contribution of feedback is to effective learning. 'Teaching has been shown to be a multidimensional concept that needs to be properly evaluated if good teaching is to be accurately recognised and improved' (Fisher 2001, p 14). To assess effectiveness of teaching there often has to be evaluation of some sort. When one teacher was asked if she thought there should be some form of evaluation she replied: "It's a necessity" (KT). Perhaps it would be desirable especially when another teacher said: "The only evaluation I get is the drop out rate in students" (HT).

Higher educational institutions now require some evaluation of teaching practices, in line with the requirements of AUQA. Student feedback is generally elicited on both the approaches to teaching and also on the unit of study. Graduates are asked for feedback on whole programs of study to ensure their relevance in society. Peer observation partnerships (Bell 2005) are becoming more useful in the structured process for mutual support of teachers in higher education, but these are non-existent in TAFE. One teacher commented that "I know in the early days of our training that we were taught, we were given sort of feedback statements and things that we could have used but I really do not know of anyone who uses them" (DT). Research into teaching helps document good teaching practices and it is a common custom in organisations to use multiple sources of feedback that help teachers reflect upon their teaching. Schon (1983) said: 'Teachers are doing the thing they are teaching. Reflection-in-action' (p 15). Schon referred to this reflection as the artistry that good teachers display every day. 'Learning new techniques for teaching is like the fish that provides a meal for today; reflective practice is the net that provides the meal for the rest of one's life' (Biggs 2003, p 7). Being evaluated appears to help academics reflect on and improve their approaches to teaching. It also sends signals of being valued by peers, subordinates and superiors. This study found that TAFE teachers wanted feedback and felt that it would add value by helping them invest in good practices. In teaching, the goal is student learning and for many years the teaching literature has advocated reflection (Schon 1983) as a way of helping teachers align their methods of delivery to achieve effective educational outcomes.

When the teachers in this study were asked if they felt their teaching was valued by TAFE, almost without exception they reported that they did not know. The reason for this may be that there is no feedback provided for these teachers and being disregarded sends very strong negative messages. If they wish, teachers can carry out their own evaluations from their students, but there is no peer observation support and no formal feedback through the TAFE system. Some colleges did have informal evaluations. This particular teacher had said he did not really know if TAFE valued his teaching, but he felt sure his students did. When I pressed him further about evaluation he said:

"Yes, they do it quite regularly here and we have a form for the students to fill out and we get feedback. Just from one class in the first subject for the semester. We have generally had good feedback and they [TAFE] can see from there that the teaching is OK. They can see from these if there are any problems, from the marks and the grades" (GT).

These evaluation strategies were implemented at that college by an enthusiastic head teacher who knew that for teachers to feel valued, they must have some feedback. However, it was a different case with another teacher, one who had spent many years in the system. When he was asked if he felt his teaching was valued by TAFE he replied: "No". I then asked him why not? "They wouldn't know — no one ever comes and looks at my class or anything" (ET). This neglect alienates teachers and makes it much less likely that they will feel part of the team. We continued discussing this for a minute or two more and he commented that there was now a heavy burden of administration on head teachers. Finally he offered the suggestion that the weight of administration duties was the main cause for the lack of evaluation strategies in TAFE. "Yes, absolutely, just too much [administration] and they [head teachers] don't have the time that once there was for helping teachers, having workshops for teachers on different topics, guiding and assisting them" (ET).

Some of the teachers perceived that their years of experience of teaching at TAFE were in part a measure of acceptance that they were valued. This was a comment from a part time teacher:

"I feel that ... I have actually worked in government, worked for the government for 30 years. The experience I have gained in teaching in TAFE enables me to give examples in class to some of the things I cover that the students can understand rather than just read it out of the textbook. I think the bottom line is that you need to see that you have covered the syllabus for the subject you are teaching and that you get a reasonable spread of marks in the subject, distinctions, credits and passes, and you would think that the students

are happy at the end of the day based on the amount of work that they put into the subject" (AT).

Obviously this teacher felt that the marks the students gained at the end were a surrogate measure of his value or performance. Another part time teacher felt that by being asked back each semester was a signal that his teaching was valued. He expressed a real love of teaching and stated that for many years he had worked for a large accounting firm in their training section.

"So you were always in the process of on-the-job training anyhow. And it never went away for most of my working life so all I have done is transition from on-the-job training in many different work areas, skilled areas, and transition into a more formal structure" (CT).

One full time teacher was quite definite that TAFE management did not value his teaching. He spoke of feeling disaffected at times and I asked if he felt evaluations might assist in lifting morale. "From a teaching point of view it also gives you an opportunity to get some feedback on how well you have got the message across" (DT). Teachers will know if students are struggling to learn through assessment and feedback. If teachers are struggling to teach it appears that no one would know. The teacher DT did say that "they are running what they call an outstanding teacher quality awards. But you have to be nominated and I really thought that I just could not be bothered, what does it prove, and does it help the other teachers?" Quite a few institutions have these awards for teaching excellence and there are now national criteria to help heads of departments choose recipients. However, the question arises: What is the impact of teachers' methods of delivery and verbal interactions on student learning in the classroom? Aucott et al. (1999) found in the economics survey that the short term survival of recipients of these awards was likely to be significantly less than those teachers who had not won an award. Maybe the winners move on to better positions; unfortunately the research did not expand to finding any causal factors.

How many teachers might be like DT above who asked: "Does it help other teachers?" If an institution sets standards, many teachers might find that they are required to reach certain benchmarks, a number that sets them apart when compared with other teachers. Evaluations are the first step in setting standards, and Ramsden (1992) believed that in these circumstances lecturers 'will not become qualified to teach better, but to hide their inefficiencies better' (p 226).

I asked one teacher if TAFE carried out formal evaluations either from the students or teachers themselves, and how TAFE knew whether the teaching is valuable or not.

"Well we don't get many [students] leave. But I think you can get a feel. I don't go looking for it but you do get a bit of a feel about other people's classes but, again, that's not something I go looking for. But higher than that level, I don't think they would have any idea whether I was a valuable teacher or not. I think they value you when you get to a prize night and we have got students with some good grades I think then they see that we have got students through with distinction or awards" (FT).

When I questioned this teacher further about formal evaluations for all teachers, her answer was succinct: "I think I should and I don't. It's all up here in my head." However, the teacher then added:

"Just on that subject of evaluation, I probably do a lot of self-evaluation. Even though no one else is evaluating me, I do do a lot of self-evaluation. I don't feel so threatened by a formal process and I don't feel so worried by lack for process because I think I am doing that myself."

Clearly this teacher was practising 'reflection in action' (Schon 1983) and to a large extent this gave her some measure of comfort regarding her teaching methods. It may have helped the fact that she had only 16 hours to deliver the 54-hour module. One teacher felt his teaching was valued by his students and the important issue to him was the fact that students see him or contact him some time later and chat about how they have gained a new job or have been promoted in their existing one. This is what gave him a feeling of being valued.

"Well, I mean, that to me is the important focus ... yes obviously you are valued by TAFE but you are only a cog in the wheel but to look on peoples' [students'] faces when they see you in the street later and they say 'I'm looking for a job in that area because you have kindled that sort of interest in me'. That's the appreciation that goes further than anything else" (HT).

Another teacher felt that from TAFE "there is not much acknowledgement but the Senior Head Teacher is grateful for what we do. The students also give us some feedback. We do hear from them if they are not happy" (JT). This situation relies on negative feedback only and the teacher was quite definite that only if the students were unhappy did they receive any sort of feedback. Better teaching comes from encouraging dynamic efficiency and introducing stronger measures of end-user evaluation (Bentley 1998). Another teacher commented that she did try student evaluations. "We tried that at one stage of the piece, we were passing around sheets and putting their name on them and all, but I don't think anything ever came of it" (KT). This teacher also felt that some evaluation was "essential, but not to just have an evaluation if nothing ever is done". Her final comments said it all:

"Valued by TAFE? Probably valued by my students, probably valued by my Head Teacher but apart from that, No." 'Students' opinions are important. This is as it should be; after all the students could be considered to be our customers' (Fisher 2001, p 4). Ramsden (1992) also believed that 'students are in an excellent position to provide information about the quality of instruction' (p 229).

Being valued can be demonstrated in a variety of ways. Some teachers felt that being asked back to teach was a value as too were the various ways that their students showed appreciation for their teaching. The literature, however, appears to support the proposition that 'good teaching involves continuing efforts to evaluate our teaching for improved learning' (Prosser and Trigwell 1999, p 170).

## The most important part of the teachers' work

In the pattern that emerged from the analysis of the Approaches to Teaching Inventory (Prosser and Trigwell 1999), the summary of which is set out in Table 9, it clearly showed a pre-disposition for TAFE teachers to be relatively high on the 'information transmission/teacher focus approach' (Prosser and Trigwell 1999, p 177) and design their strategies to support this approach. The surprising result, however, was the small group of teachers who felt they had to communicate well with students if they were to have an impact on their students' learning. It might have been expected that this attribute would have been more prominent in the discourse.

While exploring the reasons that the teachers in the study perceived their freedom to teach as they did is hardly the basis for making generalised statements about teaching Internal Control Principles curriculum, it does nevertheless provide some insight into how they conceptualised their role in the teaching environment. While some teachers associated transferring information as teaching, others thought of it as sharing knowledge. Still others thought of teaching as facilitating and guiding students to achieve their own goals. This suggests some variation between teachers in how they perceived their role and responsibilities and may help explain the differences in practice observed in some classrooms.

Perhaps the most important part of their role that teachers perceived as vital was to love teaching and be passionate about what they are doing. "I love teaching and I do love teaching Internal Control because ... I learned a lot. I have picked up a lot of things from other teachers and also students" (AT). Students are very discerning and they can pick up very quickly when a teacher is less than enthusiastic about what they are teaching or does not appear to fully understand the principles and concepts of the discipline. Teachers too,

will be motivated by their students who "want to be in the class ... it heartens me when I hear in enrolment students say: I'm in such and such a class, oh terrific" (DT). This teacher went on to suggest that: "There are students who will tell you which teachers they like to be in class with".

There were two teachers who perceived their main role as providing an interesting and rather innovative classroom: "I try to be as creative as I can be, accounting is not a creative area" (HT) to which I replied that in some cases it may very well be. A student from one of the classes described her teacher as follows: "This current man's more an entrepreneur" (S6-DT). The teacher knew he was considered this way and said he perceived a good teacher as "one who can make his classes interesting and dare I say it, entertaining" (DT). However, the perception generally from the teachers was that if they are to help change their students' concepts they must enjoy what they are teaching. "I love it. I encourage the students to come up with their own ideas" (IT).

## 6.2 Examining rules for solving the learning puzzle

This part of the discourse analysis focuses on the relationship between the teacher and the student, described here as the puzzle. Exploring how and why teachers establish rapport and build relationships with students confirms the findings of van Manen (1990), Plaut (1993) and Robbins (2001) that the relationship between student and teacher is the method and context by which learning takes place. This segment examines the basis of student-teacher relationships and the mentoring process and all within the context of ensuring that the professional responsibilities that teachers have to ensure that the relationship works. Here the teachers' perceptions correspond with the descriptions by students of the practices they find that facilitate or obstruct learning in the classroom. It becomes evident that the different expectations and assumptions of these teachers impact on the relationships they share with their students and ultimately the depth of learning outcomes that develops.

## The student-teacher relationship – building rapport with students

During the interviews teachers were encouraged to explore what developing a rapport with students meant to them and to talk about how they got the message across and how they thought students learnt. When students trust their teacher, they are quite willing to be susceptible to the teacher's actions. The students are confident that their rights and interests will not be abused (Robbins 2001). The data showed that when describing the relationship they developed with students some teachers related some or all of the facilitative approaches that students had identified as being important in assisting them to change their

concepts. "I like to think that I have got enough openness in my class that if half my class tell me they are having problems then I presume the other half are too" (DT). Plaut (1993) found that 'the student-teacher relationship is of particular importance' (p 214).

Teachers in this research spoke of the importance of explaining things and of encouraging and the need to be available for students so questions could be answered or discussed. "Being available to answer questions in class, responding and not just ignoring [them]" (CT). For a quality environment to prevail in the classroom teachers need to allow their students to know them (van Manen 1990). "I'll be there, of course, if they need any help ... I'll be hovering around and there to help" (BT). Teachers have to work with a range of cultural, ethical and environmental heritages (Brennan 2002) and the skills in teaching across cultures progresses in stages depending on the focus of the teacher (Biggs 1996). "We get such a mixture of students in our classes, [and] we tend to have the older ones helping the less experienced ones" (KT). This teacher used the more mature students to assist with the younger ones, getting them to draw on their prior learning experiences. If teachers can build a rapport with their students and get to know them, the students' learning may increase and the classroom quality will be significantly enhanced (van Manen 2003). 'Teachers need to find a balance of nurturance and separateness in their relationships with their students, so that the students can carry that modelling into their own careers' (p 210).

Many of the measures that teachers take to enhance their classroom environment may make it easier to build a relationship with students (Kalmbach and Gorman 1986). This teacher knew that sometimes students "have personal problems which again counts against them and if I know about them I can be a little bit sympathetic" (DT). Teachers were generally aware that they needed to foster trust and confidence in their students.

"If you have got self-esteem and you have got confidence in yourself then your learning is going to improve 10-fold" (KT). In the interviews the teachers identified some problems saying that it was difficult to build a positive relationship with all students. There is always an element of power in the student-teacher relationship and one might also believe that it will be asymmetric in nature (Galbraith 1986). Some students are always harder to mentor. One of the reasons could be differences in culture that Hofstede (1984) identified. The dimension most likely to cause concern for teachers in the classroom is 'power distance' referred to by Hofstede as 'dominance behaviour' (p 66). From that research Hofstede

<sup>&</sup>lt;sup>2</sup> Biggs's own experiences led to the conclusion that Asian students are very adaptable in spotting cues and picking up coping strategies, and that they have positive learning-related characteristics that should make teaching easier.

highlighted the cultures where this dimension was a measure of the inequality of interpersonal relationships. Classrooms where this dimension is dominant may show the teacher as directing rather than negotiating strategies. Classrooms can suffer from other problems as Wenger (1998) identified: 'one problem with the traditional classroom format is that it is both too disconnected from the world and too uniform to support meaningful forms of identification' (p 269). This next comment came from a teacher who thought of his classroom as a virtual workplace.

"It is my whole concept with this unit, that is we are looking for movement of information, movement of transactions through a process, and we can divide it up, we can talk about things that happen on the way through, so in that way the class type days are the important ones, so they can actually picture that" (CT).

He tried to build a firm relationship with his students by using the class days to simulate the workplace. Another teacher said: "I usually get some good discussion going when I take the trouble to give this current case study material" (BT). Discussions and role plays are great ways to involve students interactively and these types of engagement encourage student-teacher relationships. One teacher who was currently taking postgraduate educational studies at a university said her task was to choose a teaching style and "to actually develop a practice style ...[so] I'm doing problem-based learning which I can't think of any other style of teaching would suit accounting and, so that's what I have chosen" (KT). This type of teaching in TAFE may assist teachers to make the important links between practice and theory that will help students to develop 'skill and a wider competence' (Gonczi 2000, p 28). Positive feedback from other students often encourages a greater degree of trust in the student-teacher relationship even if the student has not known the teacher previously. Negative perceptions of teachers mean students will remain aloof and in some cases try to avoid those classes altogether.

At times there will be a level of dependency and too much can strain the student-teacher relationship. "I mean TAFE students are used to memorising notes, regurgitating notes because they have done that ... I don't know [why] they have sort of been reinforced with that sort of teaching for a long time" (BT). Some teachers have earned a reputation that filters through the student grapevine and this affects students' perceptions. Many of the teachers tried to encourage group work in class to foster peer learning and interactive sessions. "In TAFE especially I think group work does help because you do get to encourage some of the younger ones" (KT).

While all the teachers interviewed, as well as those who were spoken to informally during classroom observations, were very candid during the discussions, it became obvious that the majority of teachers were convinced that student-teacher relationships were important but it was the teacher who maintained the dominant position and there was a clear information transmission/teacher-focused approach (Prosser and Trigwell 1999). While there were some comments from teachers about students such as they "just want, want," and "TAFE students tend to resist reading" most of the teachers were positive in their responses about students and most were trying to encourage a learning environment in the classroom.

## **Mentoring**

Mentoring is part of the student-teacher relationship and students who seek out advice tend to consider their teachers as role models or mentors. This teacher was cognisant of the fact that sometimes "you've got a lot who have lost their confidence, their self-esteem and I think one of the things I try to do is to give them back some self-esteem" (KT). Plaut (1993) expressed this mentoring relationship beautifully when he referred to the way teachers can develop a rapport with their students:

That apprenticeship process may include travel, social activities, and glimpses into each other's personal lives. And yet, despite this closeness and sharing, the teacher does remain a teacher and the student a student. The teacher maintains certain evaluative responsibilities and the student continues to be dependent on the mentor's guidance and approval (p 210).

In most student-teacher relationships there is almost always an evaluative component and this requires a certain level of objectivity and distance. Rutter (1989) suggested that teachers have a professional responsibility to their students to ensure their relationship works. Dator (2004) placed great emphasis on mentoring as a way of enhancing teaching quality in higher education. Recounting the early days in his career some fifty years ago he remembers when his mentor William H Danforth would instil in the group of young

teachers the need to remember that good leads to better then best, 'never let it rest, until your good is better, and your better best!' (p5). It is apparent that Danforth's teachings made an indelible impression on Dator, who stated: '*That* is quality education! Danforth dared us to do everything as well as we can, and we did' (p5).

The analysis of the teachers' discourse showed that while they were aware of the importance of mentoring most did not see their role in that light. In most cases the teachers took a dominant role with their students perhaps unaware that care must be taken because these power relationships may have the effect of destabilising the environment of trust on which the educational process depends (Fitzgerald, Weitzman, Gold, and Ormerod 1988). The responses showed that the some of the teachers wanted students to contribute to their own professional growth, to challenge ideas with interesting questions, to be in a classroom environment where their academic success will in part be a reflection of the their own expertise and love of teaching (Plaut 1993). For others, the transmission of information remained the dominant feature.

## 6.3 The Internal Control Principles environment

Finally, the chapter examines the place of enacted curriculum in the Internal Control Principles learning environment. The first examination is to explore teachers' understanding of the curriculum, what teachers said about the freedom they have to deliver the curriculum and how curriculum was interpreted and used in their teaching. The analysis concluded with how the students viewed the curriculum. This examination may help identify how both teachers and students understand the place of curriculum in the learning environment. It may also highlight the role of competency-based curriculum and assessment and its effect on the teaching profession. Of the 11 teachers interviewed, seven were full time and four were part time.

#### How teachers understand the curriculum

The participating teachers in the research were asked what they thought of curriculum in general, how they viewed the Internal Control Principles curriculum and whether they found this helpful in their teaching. In setting the context for the Internal Control Principles environment it may be useful to examine the response by the HOP to a question about how curriculum is written in TAFE.

HB: Talking about industry, talking about experienced teachers and industry personnel in the particular context you have just mentioned, do they have any teaching qualifications when they are writing that material?

"Not necessarily. I mean the TAFE people who are doing the writing do-I mean by definition they're teachers in the TAFE system and so they have educational qualifications. Industry people might not and often don't but where that is the case we have an orientation program where we sit down with them and clearly identify for them what the requirements are in the writing process, and during the writing process for the industry people — and for the TAFE people for that matter, there are draft documents submitted that are looked at by the program manager responsible for the project and he will offer advice and undertake editing to make sure that the final product is a quality product."

This next comment about the subject indicated how much this teacher enjoyed the unit and what his perception of the curriculum was: "I think it is quite good. In a value judgement I find it quite useful. I can relate to it" (BT). Another teacher indicated that his length of teaching in this area added to his understanding of the curriculum. He said he had been: "initially teaching a topic [subject] which was auditing which included a bit of internal control" (CT). This was a reference to the early 1990s when the unit was called 'Auditing and Internal Control' even before it was broken up and one part became Internal Control Principles (8672S) with a category B status. It was not until 1999 that it was rewritten and became 9434P with a category D grading. CT's comments on the syllabus were that it had a logical pathway:

"It is taking students from a point where they have no knowledge of the mechanics of business if you like, and through the steps at the end of that particular course one would hope that they do have an understanding of how businesses work, specifically in that they understand the processes that are going on within that context of finance."

When DT spoke of the curriculum he said: "I didn't write it – but generally it is very well put together as far as the internal control sections are concerned". He went on to say that he felt it "has a couple of topics in it which I think are a little bit [like examples] ... rather than bringing new principles into play". He was referring to not-for-profit entities and felt that the topic was "not a major area as far as I am concerned." The curriculum provides "the students with a framework to underpin the practical things that they are learning" (FT) and this teacher thought that it was more of a "systems or business based approach". She thought that the curriculum also had "legal requirements or information requirements" for students which is the view taken by Brodeur (1986) and Lowther, Stark and Martens (1989). When I enquired if the curriculum was helpful, FT replied: "Yes, I think it's one of the most important subjects that they do". The curriculum was perceived as a "very broad set in terms of learning outcomes and then I interpret those in more practical ways and put ... translate that into my lesson plans" (BT). This corresponded to the view of curriculum by Ramsden (1992) that the three most important attributes for

student learning under the direct control of the teacher are: the aims and objectives, assessments and teaching methods. As a category D unit the teacher then has more control and freedom over what they teach and how assessments are designed. Gonczi (1997) argued that competency-based curriculum perhaps should be based on uncovering theoretical concepts in such a way that enhanced students' abilities to solve real world problems in the workplace.

Another teacher thought that one semester was not long enough for the delivery of topics in the curriculum. "I would like it to be over two terms really, as I don't think we have enough time to do it in just one semester" (JT). Another teacher also said: "I find it very topical and possibly should even be extended to cover two semesters maybe instead of one" (HT). Once again this highlights the risk in trying to deliver this curriculum in 16 hours when clearly some teachers thought it should be extended. Most of the teachers felt that the curriculum served the following purpose: "in relation to internal control it provides a framework for students about where accounting fits, the different members of the profession, the functions of internal and external auditors" (FT).

### Freedom over what they teach

The teachers were encouraged to talk about how they viewed the curriculum for Internal Control Principles and whether or not they felt they had freedom over what they teach. Because this is a unit taught in TAFE it is subject to prescriptive learning outcomes set by the National Finance Industry Training Advisory Board (NFITAB). The data from the interviews quite clearly showed that the teachers felt free to teach the topics on the syllabus and to organise their teaching delivery as they felt it fitted best with their pedagogy. However, all reported that they were cognisant that the learning objectives were determined by industry.

One teacher was very vocal when she replied positively to the question about whether she had freedom over what she taught. I wondered if she would feel any differently if it was a category A or B subject, so I asked her.

"I would feel differently. In terms of the control, I have got control partly because of the syllabus so I know that that for me gives me a lot of control because I know what the limits are and what the percents are. I probably have got more freedom because it is category D because if, in a particular class we take a particular tangent – not that I think that affects the way I set the final assessment greatly, but in the other 50% of the assessment which is the projects or the in-class tests which will be the assignments this year ... yes, I've got that freedom. It would be different if it was category B but then I think it gets down to subject material. As long as I am covering the syllabus, if I go into a bit more depth in one area ... something might be topical ... Corporate

governance might be topical and internal control ... I mean you could write a thesis on it ... so you are not going to cover in 54 hours everything anyway ... so I suppose part of my aim is if I can tune students into what's happening in the world, I haven't done it for a while but I used to make them keep a scrap book. If I had a three hour class I would do more of those sorts of things and in the scrap book they would have to keep, just out of local papers or newspapers or magazines, about anything to do with internal control, even into different categories, just to start. Apart from covering the syllabus, my aim as a teacher is to try make them tune into what's happening in the business world and the real world and how that impacts on accounting systems and them as professional people. The Harris Scarf case where the accountant got up and said 'they told me to change the figures' and the MD got up and said 'No, I didn't tell him to change the figures'. Those sorts of things – they're ethical dilemmas ...we were talking about ethics and they said what do you do if you are in that situation? I said, if you are a CPA or NIA then you can phone your association and talk to people there. So trying to link it into the real world ... that takes the dryness out of the area" (FT).

This was an interesting response in many ways. It seems to indicate that there is a distinct advantage of the category D subject in terms of curriculum freedom. Not only did this response provide an opportunity for discursive analysis but I recalled a question on this topic that the HOP had been asked.

HB: Talking about classrooms, TAFE's curriculum is prescriptive. What effect does that have in the classroom for teachers delivering material?

"It's prescriptive in terms of content. It is not prescriptive in terms of delivery. As I said before, we write the curriculum in such a way that we try to maximise flexibility of delivery, so, although the content is defined teachers are still free to make judgements as to how they will go about delivery. Similarly with assessment, we try and keep our assessment processes as flexible as possible, however, we are also conscious of the need to maintain our quality standards and part of that process is that we do use a system of final external exams, not for every subject in the course, but for some of them and we believe that is an important means of getting uniformity right across the whole of the state and maintaining our quite high standards that we believe we have."

However, as the following analysis shows, the category of the subject did play a big part in the teachers' perceptions of freedom over what they teach. I carried out a discourse analysis on this interesting passage from FT above and found three significant characteristics which matched the comments from the other teachers. These attributes, set out below, were:

- a. category of unit;
- b. real world experiences; and
- c. innovative assessments.

a. category of the unit: As reported in earlier chapters the teachers had varied perceptions as to the category of the unit. In the context of freedom to teach, all 11 teachers related this partly to the category of the unit. In her dialogue FT said "I have probably got more freedom because it is category D". AT said: "Yes, I think so because it is a category D subject" and when asked if it would be different if it was category A or B he replied: "Yes I think it would because you really had to make sure that they knew every distinct part of the syllabus". So he felt there was freedom because of the category of the unit. He added: "I really do not have any control over category As except with the marking". This next teacher answered yes to the question of freedom and was definite that he did not want to have the unit as a category A because: "You have got a lot less flexibility in category A exams" (BT). He linked control over the syllabus with the category of the exam at the end. When in conversation with CT he identified that he stated that he did not cover the topic on statistical testing of controls. I asked him if it would make a difference if it was category A and a question on statistical testing was included in the exam. "Which would be assessed under a category A situation, sure, I would look at covering it." So his freedom over what he taught extended to choosing what topics to cover and what to leave out of the curriculum, based on the category of exam given to the unit.

At one of the colleges the teacher said: "This is a category D subject. It used to be a category B and I really think it should be a category B still" (JT). She maintained that it would not alter her approach to teaching because at that particular college they set a standard paper for all the classes. The teacher stated it did not matter what category of exam the unit had, as all the students there sat for the same paper. However, an interesting issue came to light when the questioning about freedom over what they teach went a little deeper. "Not in the topics in the syllabus. These are set and we have to get through them. But in the practical examples and in the way we interpret the topics it is OK" (JT). This response seemed similar to the other teachers' perceptions of their freedom over their teaching. However, when I asked her how helpful the curriculum was she replied: "Oh it is good really. It has plenty of detail and we know what we have to teach". I pursued this line of enquiry a little further and asked about the topic on statistically checking internal controls to see if they are reliable. This was the conversation that followed:

JT: Oh, that is an audit topic and we don't cover that.

HB: But that is in the curriculum isn't it?

JT: Yes, but we don't have enough time to go into that so we leave that for external auditors.

HB: But wouldn't that give the students a bit of variety in their learning?

JT: We just could not fit that in, as time is short enough as it is.

This was a contradiction to her earlier response that she must get through the topics. JT had a full semester with three hours each week to deliver this subject. More importantly, this statement reinforced the belief that trying to deliver a 54-hour curriculum in 16 hours or even 24 hours (as a couple of the teachers had to do) made it very difficult for teachers to adequately cover all the topics.

Obviously the grade category of the end exam played a big part in the teachers' perception of freedom over what they teach. "In the curriculum of Internal Control Principles I use the assessment as a guide but when it comes to giving A or B category units the final assessment is king" (DT). This next teacher went so far as to suggest that the category A units "sorts the good teachers from the poor ones" (ET). He felt he had freedom over what he taught and would be delighted if it was a category A assessment. However, he added: "Well it would mean I would have to ensure that I covered the syllabus totally". This was similar to the views expressed by GT who felt that because it was a category D he had "more freedom in the assessment rather than the learning outcomes". One teacher said he liked the freedom of a category D subject because "I have a preference to set my own exams" (HT). He went on to say: "In the category A and category B exams that I have covered, in general, I've found them to be so focused on the exam that you tend to pressure students just to pass the exam". The HOP had told me that "we try to identify what you might call the capstone subjects and by and large they are the ones that rely on the final exams [category A]". The following dialogue from the conversation with the HOP explains how he perceived the category of the unit.

HB: Do different categories of exams influence teacher engagement? For example, if a teacher knows that the exam is a category A as opposed to a lower category, what sort of influence do you think that has on the way they teach?

"I don't know that it would have an enormous influence. I suppose where the exam paper is involved they would be guided by what past papers have done so I imagine, thinking of my own experience as a teacher, I always made sure to have revision activities and we used past exam papers and I think that would be typical of most teachers. Other than that I don't think the exams would have any further impact. Our teachers are professional and very competent people so I would never suspect there would be any less degree of effort in those subjects that didn't have [category A] exams, to those that do."

b. Real world experiences: The teachers were generally aware of the importance of real world events and how these can be used to help change students' concepts of internal controls. FT spoke of "tuning her students into real world events" and giving them some ideas of "what's happening in the business world". CT clearly thought the unit was extremely important and saw internal control as:

"probably quite differently to someone who has not been in business. To me it is not a subject, it a core thing that students should know for running a business, their own business or any sort of managerial thing it is a really important thing. I don't particularly care if they don't understand too much about tax ... you can get a tax expert in. But, to me it [internal control] is a core thing. If you haven't got it in place, if it is not there, you are going to have problems" (CT).

While GT's perception was that he had a fair degree of freedom over the curriculum, he felt that it was more important to link the theory to the real world events.

"I can elaborate on the syllabus and I can bring in my experiences from my auditing days and I have a reasonable amount of freedom and it is a lot more exciting because I bring in experiences as an auditor for them. I think the students appreciate this. I can make it a lot more exciting than it is with these."

When AT was speaking about freedom over the curriculum he said it was because it was flexible and "then I can use that little bit more time to cover something more interesting". This gave him the opportunity to explore current real world issues in business that he felt would be interesting to students. I asked HT if he followed the curriculum guidelines and he replied: "Reasonably faithfully. You go into other areas as needed to expand that and to highlight certain issues of it but generally speaking you stick to the program". I suggested that it might be a bit like having a fenced road with a bit of a green patch on either side. He said: "Yes, that is right. I can wander a bit". This was much the same situation for these next two teachers who felt that freedom over the curriculum allowed them to give the students a real life case study such as "a company, this is what the facts are, what happened, what can you see has gone wrong, was there any fraud, did internal control work, does it need to be fixed?" (ET). This next teacher commented: "It does leave scope for practical issues to be tackled and for real life examples" (JT).

c. Innovative assessments: The feeling of freedom over what they teach was encapsulated by FT in her conversation. She spoke of being free to organise the "other 50% assessments" the way she felt would be interesting. I suggested to KT that the prescriptive curriculum might be restrictive with assessments. "Yes, I mean there is nothing to stop me from – I must teach the curriculum which I do not have any problems doing – I also add bits and pieces and I can actually do my own thing." This next response to the question of freedom over what they teach was crisp: "Definitely, that's why I like it ... the syllabus is expressed in broad enough terms that I can interpret it into innovative teaching methods and assessments" (BT). So to him, the curriculum was flexible enough to be able to design assessments as he wished. While most of the teachers acknowledged that they "had to teach certain principles" (DT), their perceptions over freedom to structure their teaching delivery and assessments was that the curriculum was flexible. The response from ET explained that "there is enough freedom to do that [deliver the topics successfully], and to choose assessments, different sorts such as written assessments or you can have presentations". Another comment from AT was that freedom came from his ability to control what he assessed, "bearing in mind that I set the test". CT talked about his opportunity to "develop assessments and change them" while ET "chose different sorts [of assessments] such as written tests or you can have presentations or assignments". However, while ET did like the freedom to create his own assessments he added that he thought a uniform final paper was preferable for this subject. For DT, however, the freedom also extended to homework and "some assessment outside class". DT said that he liked to use this as a reinforcement of the theory studied in class.

The perception from this next teacher about freedom over what he teaches seemed to indicate that he was under some pressure. "I've got freedom and control of my teaching but I have to fight very hard to have that status" (IT). Being a little puzzled by this statement I asked him to expand on the comment. "I have [freedom over teaching] but the formality comes up from the person who is my supervisor and there is no flexibility with my supervisor." Finally I was able to discover from him that "the curriculum is flexible, everything is flexible in that". We left the subject and moved on to talk about other aspects of his teaching.

The final words from a teacher who felt that she had a fair degree of control over what she taught caught my attention. She made a remark that made me think back to the time in 1999 when I wrote the curriculum and it made me question if perhaps more should

have been done in the writing of the curriculum to explain why students should study Internal Control Principles.

"One thing the curriculum doesn't give any guidance on is why this is useful for students, why we are doing this. Well, we presume we know why we are doing this because they are going to be accountants. But they don't really relate it back to something that is really life experience where they can learn." ("Yes, I mean there is nothing to stop me from – I must teach the curriculum which I do not have any problems doing – I also add bits and pieces and I can actually do my own thing" (KT).

## The enacted curriculum in teaching and learning

While the general feeling with teachers was that the curriculum shows what a teacher has to deliver, what the assessment requirements are and what students' learning outcomes are, there were some differences in how they used the curriculum documents. When I asked if the curriculum was useful this teacher was quite definite that he used all the resources. "I get the full curriculum because I print it out, and I print it out before each lesson and of course that then gives me a bit of guidance, really gives me more detail on what to cover" (AT). The following extract is from the conversation with the HOP. I asked him: Is it your experience that teachers make a lot of use of those resources? "I believe they do. We've got an intranet site that's got a lot of assessment exemplars and teachers' guides on them and the feedback I get is that most teachers use them and find them pretty satisfactory." However, very few of the teachers had examined the full curriculum document and even fewer had used the extra resources provided with the teachers' guide. One teacher, when asked if he knew about the guidance notes and exemplars said: "There is but I find them not very useful ... they are so broad and wishy washy. The main thing I have found useful is the learning outcomes" (BT). Another teacher said: "No I haven't used them" (FT). Some researchers have claimed that curriculum is a tool for identifying intent and directions of study (Birdsall 1989; Altman and Cashin 1992; Johnson 1995; and Wankat 2002). The response from HT about the curriculum was that "we have a number of topics to cover and it's basically a hands-on approach at TAFE". However, he was unaware that there was an extensive teachers' guide available with worked exemplars.

There was criticism of the curriculum for not addressing more on corporate governance. "There's not enough on corporate governance which, to me, is the essential element now that drives the internal control system" (KT). This point could well be valid when considering the extent of corporate failures and fraud that have been so well documented in these last four years. "For me it is fine. For them [the students] they probably rely more on the timetable to find out what is coming up next week" (CT). This

seemed to be a common response when talking about how curriculum is understood. Students do tend to have shorter-term objectives. I questioned CT further on why he thought that way. "Because they don't know how important it is yet ... They will happily skip an Internal Control Principles class to study for tax or company law." One teacher was quite happy with the curriculum. "Oh this is not too bad this one. Yes, this is pretty well set out" (GT). He had the full curriculum document with the worked exemplars and he said it was helpful.

The HOP had been asked about professional development for teachers in New South Wales.

"We do the course development side of things, I don't have any control over teachers, however, because we are a central unit – this is one of the strengths of TAFE New South Wales, the courses we develop are then offered by all of those colleges – that offer those particular courses – in the same way. They are all working from the same course and module documents, so we are all marching to the same drum as it were and of course all colleges throughout the state are subject to the same assessment processes, so we are confident that we have got a uniform approach over the whole of the state and that is an important factor in our quality assurance processes."

From the data gathered from the teachers it appears that delivery of the Internal Control Principles curriculum is anything but standard across the TAFE colleges. Some teachers have only 16 hours, others 24 hours while still others take the full semester to deliver the material. The teachers all had the short form syllabus for the subject and were asked by TAFE to give students copies of the assessment guides and the learning outcomes. In some of the larger colleges where there might be two or three classes of Internal Control Principles offered, a common assessment program was followed with small marking panels made up of the teachers from the subject.

These are some of the teachers' comments on curriculum and how they perceived the students understand these documents. "I think the students have a better knowledge to start off with. Some of them have specific knowledge on some of the areas we cover" (AT). "They learn best by doing it. I'm a great believer in learning by doing" (BT). "Reading a text on internal control for a lot of these students is gobbledegook – they really don't understand what is happening" (CT). These comments show that teachers acknowledged that students had little understanding of curriculum and relied heavily on the teacher for information.

Some teachers spoke directly about the curriculum and others added their thoughts on assessments. "I have sort of stuck to just the curriculum and the way I teach it, and the things that I feel important" (KT). "From a competency point of view I think they [assessments] play a good role but once again it is very difficult, to my way of thinking, to use competency-based testing in accounting" (KT). "There is a feeling of competence ... they do display that in their responses, assignments and exam" (HT). "It is a way to learn how to learn and how to behave and know yourself" (KT). This echoes Gonczi's (2000) claim that students should be able to transfer skills to different situations and display their ability to learn how to learn.

#### The students' view of curriculum

In most cases the students did not fully appreciate the curriculum document and indeed were generally given only the pages containing learning outcomes, topics and assessments. This teacher felt that: "You basically have to break it down into real small bite size chunks" (BT). The majority of students responded that curriculum was a list of topics or 'things' they should learn. In most cases the handouts they were given were scanned briefly by them at the start of the class and then assigned to the back of their note books, I gather barely seeing the light of day. "The contents that we were going to be doing ... I mean I just put it at the back of my book" (S16-HT). Only a few students had a reasonably accurate description of the curriculum: "As far as I know I think curriculum is a sort of structure of your studies or what you must cover in order to achieve a standard of learning" (S11-IT).

There were two key questions designed to elicit information from the students about their understanding of learning outcomes contained in the curriculum. Question 5 asked students how they would know when they had learnt something. One student responded as follows: "What do you mean by learning outcomes?" I persisted by asking when she reached the end of a subject how did she measure what had been learnt? "All we do is like get the exam mark" (S14-ET). This seemed to indicate that there was no explanation of these learning outcomes when the class began. However, the student then added:

"We don't know really, but all we are concerned about are the exam marks, that is the day-time students. We don't quite read even if we are given an outcome for learning, and we don't quite care. I just take the exam mark and if I get a distinction I know I have learnt something."

The exam mark was the focus of this student's attention and the reply was quite clear that she had little regard for learning outcomes. It was noted that this student was attempting the subject for the second time having withdrawn during her first enrolment. Question 12 asked the students what they thought curriculum meant. When I suggested to this next student that she might have been given some learning outcomes from the curriculum document she was quite definite with her reply. "No, the sheet that we were given out we just had a list of topics. I don't remember there being these, I just remember the topics" (S16-HT). The answer to the question about how do they know when they have learnt something brought this response from that same student: "I don't know. I guess you just sort of ... thinking about it". These and similar responses indicated that many students were unaware of the role of curriculum in their learning environment and the fact that they were meant to be assessed according to the learning outcomes set by industry. Table 13 sets out the positive and negative responses to the following two student questions:

- Question 5 How will you know when you have learnt something?
- Question 12 Can you summarise how you understand what curriculum is?

Table 13 Responses to Questions 5 and 12 from the student questions

Student	Ques	tion 5	Question 12		
	Yes	No	Yes	No	
S10-BT	<b>✓</b>		<b>✓</b>		
S11-IT	<b>✓</b>		<b>√</b>		
S12-IT		<b>√</b>		<b>√</b>	
S13-GT		<b>√</b>		✓	
S14-ET		<b>√</b>		<b>√</b>	
S15-ET		<b>√</b>		✓	
S16-HT		<b>√</b>		<b>√</b>	
S17-KT		<b>√</b>		✓	
S18-KT		<b>√</b>		<b>√</b>	
S19-CT		<b>√</b>	<b>✓</b>		
S1-AT		<b>√</b>	<b>V</b>		
S20-DT		<b>√</b>		<b>√</b>	
S2-AT		<b>√</b>		✓	
S3-FT		<b>√</b>		<b>√</b>	
S4-BT		<b>√</b>	<b>V</b>		
S5-FT		✓		<b>✓</b>	
S6-DT		<b>√</b>		<b>√</b>	
S7-JT		<b>√</b>		<b>√</b>	
S8-JT	<b>√</b>			<b>√</b>	
S9-BT		<b>√</b>	<b>√</b>		
Totals	3	17	6	14	

In analysing these data I recorded a positive response if the student clearly related gauging what they had learnt against the learning outcomes and a positive response if their description of the curriculum document was reasonably correct. Only three students linked how they measure their learning against the outcomes in the curriculum and only six had a reasonable idea of what was meant by curriculum.

Occasionally one or two students did have some idea about the curriculum, but were quick to distance themselves from any sort of ownership or obligation regarding its use. "It is a guideline that she [meaning his teacher] has to follow" (S17-KT). When shown the document this student was quite interested in its contents and flicked through the pages stopping to examine the section on the six tools for evaluating internal controls. One student had not even heard the word curriculum, so I suggested syllabus. "Syllabus is ...I know that one [long pause] ...it's like a criteria" (S2-AT). The students were generally quite surprised when shown the curriculum document containing the overall objectives and details of what each topic contained. This result was to be expected considering many teachers had not been aware of the full curriculum containing the teachers' guidance notes and the worked exemplar for each learning outcome.

The fact remains that teachers generally were reluctant to give students any more than the bare minimum at the start of the semester. This teacher did not think students wanted curriculum documents. "I think all they see is the timetable and to them that is what they are going to have to do in the next 18 weeks. They don't sort of necessarily see it as stepping stones" (CT). Another teacher commented that he was quite sure the students did not understand the curriculum documents and actually stated that students were: "far too removed from them. ... But ... all that – those curriculum documents I wouldn't dream of giving out to students. They get enough paper as it is" (BT). These were fairly representative comments from the teachers regarding how students understand the curriculum. However, the interest shown by the students in the curriculum document they saw at their interview contests this perception by teachers. The minimum documents were given to students at the start of the class and most teachers concentrated on gaining a signature from the students to ensure they had evidence that assessment procedures had been handed out as required by TAFE policy.

Students generally were not backward in asking their friends questions if they did not understand something. However, there were students who stated that they would not rely on answers from their friends. When I asked one of them if they ever worked with their friends in a group this student replied: "When we were doing assignments, but like

then we were trying to compare our knowledge" (S15-ET). I enquired further if she tried to find answers from her friends: "A little, but everybody has some problem and I wouldn't rely on my friends, I prefer to ask the teacher". The other student quite politely said: "I don't tend to ask other students because sometimes their's [answer] is not actually correct" (S1-AT). She wanted to ensure that she obtained the correct answer and went on to say: "So I would rather know what is the correct answer straight away, rather than get an incorrect one and keep that in my mind" realising the danger in changing concepts of internal control when they might not be accurate.

Some students knew that to learn meant more than just asking questions. Even though this next student expressed the view that the curriculum material was hard, she acknowledged that seeking answers themselves extended their ability to think. "The teachers give us something that they haven't actually told us about and this makes us think and find out about it" (S14-ET). This sentiment was also echoed by another student who said that being given problems to solve "actually those make you learn more things really" (S18-KT).

In general, the students were quite happy to engage with their teacher and ask questions on aspects of their assessments, textbook and timetable of topics. By not having any further information from the curriculum document, such as the short form syllabus (see Appendix 4) students could not question their teacher about the detail contained in topics included in the curriculum. Lugg and Saltmarsh (2003) put forward the following suggestion:

It could be argued that in the current VET environment curriculum work, as context-specific decision making, becomes more complex when the intention is fundamentally influenced by the needs of industry and government over the needs of the learner (p 3).

These researchers go on to claim that choices in the classroom are dependent upon teachers, resources, time and other issues that impact on the learning environment and this appeared to be the case in this study. Also affecting choice are the policies of the institution and influence from powerful stakeholders such as industry. Each of these has been addressed in the previous chapters and it would appear that the results presented in this thesis support these views. The Internal Control Principles curriculum had to follow the competencies set out in the training package documents:

FNBACC05B Establish and maintain accounting information systems; and FNBACC06B Implement and maintain internal control procedures.

These will be examined in more detail in the next chapter.

#### **Conclusions**

These findings confirm and validate the theory developed in Chapters Four and Five. The teachers categorise the characteristics of providing knowledge, communicating, sharing experiences and stimulating discussion as important in their role of teaching. They express their perceptions of a teacher and reflect on their value to both students and TAFE. An exploration is made of some of the most important parts of the teachers' work. This analysis also describes the way students have to learn how to negotiate the various strategies that underpin the student-teacher relationship. Maintaining cordial relations with their teacher assists their quest to pick up the important cues from the teacher and benefit from shared practices in the classroom. Students quite correctly perceive that many teachers hold personal assumptions and expectations about the students' role in the classroom. This results in some students feeling forced to adapt to a teacher focused approach in order to gain competence.

While most teachers were adamant that they worked hard to enhance the relationship they shared with their students, the analysis of the data shows that for some such a perception might be challenged. When students were labelled 'difficult' teachers worked to correct or regulate this behaviour such as making them write notes from the textbook if they did not read articles given the previous week. As the student-teacher relationship was the medium through which much learning took place, there can be little argument that obstructive practices or teacher-focused approaches have the potential to negatively affect deep understanding for the student (Prosser and Trigwell 1999). At the very least it makes it difficult for knowledge change to occur. The significance and impact of teaching interactions on the long term educational outcomes of students cannot, and should not, be underestimated.

Positive student-teacher relationships in these data began and were built through a process of shared practices, which permitted verbal reciprocation and self-disclosure. Teachers who worked alongside and in partnership with students, respecting their status as learners through communication that reflected students' own speech patterns, fostered and subsequently contributed to the students' developing sense of competence. It was these teachers that students described as motivating them to participate in classroom encounters and become actively involved in the learning processes that stimulated knowledge change. The result was students who developed a sense of control and satisfaction over their progress and competence in implementing and evaluating internal controls that protect and safeguard accounting transactions and assets.

An examination of the Internal Control Principles environment investigated how teachers understand curriculum and whether they feel they have freedom over what they teach. The discourse analysis highlighted three significant attributes that teachers felt assisted them to freely deliver the curriculum topics, the most prominent being the category D rating given to the unit. The chapter ended with the students' view of curriculum. As shown in Table 13 there are complexities in context-specific decision making for curriculum developers, when trying to match the requirements of government and industry with the needs of the students.

The issues raised by this analysis are many. The next chapter develops an explanation by explicating the core category and basic learning process, and synthesising the findings with those of previous researchers.

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# **CHAPTER SEVEN**

# Listening to the student's voice

In Chapter Five Figure 13 depicted diagrammatically the 'seeking of wisdom'. Learning to learn represents the dynamic nature of this life experience. In this chapter the relevant empirical and theoretical literature are used to explain or theorise the students' learning experiences. To begin, two stories are presented. The 'voice' in each story is a compilation of the accounts given by the 20 students who participated in this study. These stories highlight the perceptions and experiences from the transcripts of all the students and they provide a descriptive narrative of the analysis. Embedded within them are all the categories, concepts of learning activities and linking relationships that represent how students learn. All of these have been described in detail in the preceding chapters. In presenting their words and phrases in such a fashion I hope to provide a way in which the experience of learning in the classroom can now be appreciated as an integrated 'whole'. The stories recreate the two sides of learning. The first is the personal struggle described by these students that allows insight into some of the differences between how students experience learning when there are obstructive approaches to teaching. The second story is of the changing conceptions for a student studying under the facilitative approaches to teaching and shared classroom practices that enhance the learning environment.

Both stories begin and end at the same point. This represents the similarity in the way students described the experience of their enrolment into the subject Internal Control Principles and their journey through the semester.<sup>3</sup> In developing this format for presenting this interpretation of the data the only addition made is linking sentences or words.

<sup>3</sup> For ease of reading and convenience of writing I have opted to use the minimum number of letters by choosing a single gender identifier. The reference to the teacher as a male is purely for expediency.

### Students' stories

# Story one ...

I started this course not really knowing anything about the subject. I had not come from a business background so really I didn't know what to expect. At the start I thought this subject was going to be a computer course for some reason or other because, I mean, no one had given me a description of the course before. I thought basically OK, sure, I didn't know how I was going to tackle the subject. I was in such a state at the time, and in the first class we just went through the notes on the sheet he handed us. It was a timetable of topics and how were going to be assessed. But he didn't tell us it was important so I put it away at the back of my book. In fact, I can't find it now — I don't know what I have done with it. Well it might have had the learning outcomes on it, I don't really know whether it did or not. The teacher told us his name and he didn't do much on that first day. I guessed this would be a theory subject but it was totally boring and anyway he let us go after only half an hour. We were told we had to buy a textbook. If you ask me the textbook is a bit like gobbledegook, it is so hard to read and a bit old fashioned. I bring the text to class because the teacher reads from the text and we highlight parts of it that he says are important.

The teacher sometimes hands out a case study and asks us to read it. I wish he would tell us what we are supposed to be looking for in it. We are told to read these studies at home before the next class. Look, I really do try and read these at home but I am doing another five subjects and I just don't have time sometimes to get through all the work. I am working at the moment trying to juggle my family and social life and my TAFE work. If I do read the case then when we get to class and find that most of the others haven't read the material, the teacher says we will all have to take notes from the board. It is like a punishment for not reading – but heh! I read it (this time). These notes he writes up are from the case study and headings from the textbook. I think to myself, why am I sitting here doing this when I could be doing other more productive things? We waste the first part of the lesson just writing stuff that is in the textbook. I would much rather get together with some of my friends and talk about what is happening in internal controls in some of the companies that we hear about in the media.

Sometimes we do manage to have a discussion. The older students hog the floor all the time. He ignores us, probably because we are younger and can't answer all his questions. When we do manage to get a word in he scoffs at our question and says not to worry about it because he won't be putting that topic in the exam. But I was interested in that topic and really wanted to know more about why such a well-known company had lost

so much money. I mean, I am supposed to end up competent. You know, the other day I heard some other students talking about a role-play that they had in their class. It sounded really good, and so much more interesting than reading the textbook and copying down notes from the board.

In class I am less inclined to ask questions because the more boisterous people do take the stage a bit and they have got lots of past experiences, and this makes me feel isolated. I don't mind them talking but if I ask my question which is based on the foundations of what we are talking about, not all the gobbledegook that they go on with, I would like to get an answer. If you ask me, a lot of them go on with a lot of crap. Sometimes I just have to go to the teacher at the end of the lesson and ask or I ask my friends sitting next to me. I suppose I think they will know the answer. If it is something that he has already gone over and you feel a bit of an idiot about saying 'can we go over that again' then rather than asking the teacher and being an idiot I will ask my friend. You know, the style of the teacher is really important for me. Some teachers, their teaching is done a bit differently ... they're a bit reluctant ... like they just want to ... maybe it's just some subjects - too much is cut out ... they don't have enough time. Do you realise we only have 16 hours this semester? I have friends at other colleges and they get a full program of three hours each week while we only have one hour per week. I mean, you can't join in anything in that time and the class goes so quickly I never seem to have time to enjoy the class. I want someone teaching who can express something, so we can ... understand, that's why we are here ... to study and learn. I want a teacher who will motivate me.

I am really struggling to learn. There were certain things the teacher did where he used certain models or flowcharts that we were meant to sort of memorise and know but I didn't find that that helpful. I didn't really feel that I had learnt something because I'd memorised it. They were just words on paper you were looking at ... and it didn't have any meaning really. It's not just me, some of the other students weren't happy. They are not good with English so they struggled a bit in class. To me it didn't matter quite so much because I was there because I wanted to be there. But you couldn't negotiate any strategies with the teacher because he had a bit of a reputation. Look, I think he tried explaining but it was so boring he lost people. He wasn't on our level. We were just sitting in the class reading passages from the textbook. The lessons are a bit in one ear and out the other, but the research at home, I like that and I learn a lot more that way. I get the most out of the take home assignments. I really don't know when I know something. I suppose there's a little light that comes on and says: 'I didn't know that'. And other times I'm off in la-la

land and I get really upset with the brain. And my approach to learning is a little bit all over the place. I noticed the other day when I was doing that law study I thought, oh hang it; I really find it hard working through problems. I guess that I have learnt something if I get a good mark in the exam.

That is another thing. I much prefer to do assessments at home. If it motivated me I would like to learn how to study, because I am extremely lazy when it comes to study. I don't know, maybe I just really have other things going on; you know and stuff like that. I haven't failed anything yet. I mean I do have quite a huge load this semester. Because of the stress, I probably do not spend as much time studying for exams that are like this category D one as I would for other category A and B ones. No one seems to give this one much priority. Actually I am only comfortable studying for an exam when I have actually taken all the notes myself, been in front of the teacher and collected my material the way I want it. I understand a lot, but some theory is not logical to me. The test we had was 75% multiple choice which doesn't really help me understand the theory. I did not get any decent feedback on it and all we did was circle an answer.

Actually I have been a little bit disheartened with some of the teachers this year. The odd teacher I have liked. This teacher says we will never get it, and another teacher only gives credit to those students who are like, about 20 years my senior, with 20 years of experience. I had a lot of difficulties with my internal control teacher. He has constantly given me very bad marks and put me down. I was disappointed with my exam because I put a lot of effort into reading everything and being as prepared as I could time wise and the result wasn't as good as I had hoped and I found some of the questions could be taken several ways ... not understanding what the question was asking was the worst. And I find this particular teacher if you don't hit on key words that he likes to use, he generally just doesn't give you the marks and I find that this puts me under a little bit of a pressure.

The teacher being on your level is really important. Sometimes there are some teachers who do not help you but it depends on the number of students you have in the class and what level of course you are doing. I think a teacher who has really thought about the lessons and gives diversity in the way they teach, making it different, like every week you are not doing the same thing. I had one instance when they [TAFE] were having trouble getting a teacher and we had a teacher who simply came in and was filling in and finding any information that she could and knew nothing about the subject. She just found articles about the subject, but she didn't know what she was teaching. It is the real life examples that are good from a teacher who has the knowledge. That helps our competence

and I love that sort of stuff, because that is really helpful. I often say, could you please give me an example and I need real life examples. We need to have discussions or something interesting in class like role plays. I think it would help the learning but I would be too nervous to do that. I used to do debating and stuff like that and I was so nervous and I guess that it is something that I would do, I would hate doing it, I would dread doing it but after I had done it I would probably find that I was glad I had done it.

Sometimes we had group work for assessments and I actually went and saw the teacher and I had honestly done the whole thing for the presentation and organised it all and the people I had to do it with made no contribution at all. That's why I like individual assessments and it would be good to have some interesting ones. I suppose the most important points for my learning, and it is very embarrassing to say this but I think it is the exam mark. If I get the question right then I know about the subject.

### Story two ...

I wasn't sure what to expect when I started this course. The teacher was great and explained how important internal controls are for any organisation. I felt it would be a theory subject but I didn't realise it could be so interesting. What internal control did was to pick up all the subjects I have done and place them in a basket. I knew at the start that it would make us think, to understand how to protect the company to control things. We had three hours each week and that was good because it gave us time to ask questions. The teacher was encouraging and worked through problems. He organised a role play and class discussions and after the first day I knew I was going to enjoy this subject. I was expecting it to be quite interesting; maybe more conversation in the class between the students about what was happening in real life.

We were given the subject syllabus. That starts off with sales, accounts receivable, purchases, accounts payable and goes to cash receipts and cash payments. The teacher explained the actual topics. It makes more sense and it is a lot clearer and I have learnt a lot from this subject, even from others who have done it, and it really brings the whole picture together. For example even from the first class we had an assignment. We had to take photographs of controls in action, take pictures and we had to discuss these in class. Another one was an example that was given to us and we had to work out how the internal controls could be tightened. He also gave us this magazine, an the article about ... some fraud about credit cards ... like how much just goes in fraudulent transactions and then whatever new things the banks have been trying to promote. These really made us think and relate it to real life. That was interesting – internal auditing ... that's interesting. I was thinking about that and about external auditing and then I go, that's all right we'll see what happens when I get to the end of this subject. Maybe I'll continue on to the next diploma.

All the time in class we were encouraged to ask questions and discuss things we thought were relevant to internal controls. I am a bit shy, and I guess I keep things to myself a bit more with my stories. But if there was something that I really knew, like a story that I really thought related to the topic that other people could really learn from then I am sure I could relate a few stories. I guess I would say something. When we are asked to share stories there is more encouragement and more motivation. I have a perfect study but when you sit at home you get frustrated. Studying with your friends helps.

These stories about his experiences helped us learn. When something crops up now in real life about internal control I think, I know about this. I can relate it back to the

objectives of the course. It is sort of a feeling of satisfaction, knowing that you have come across something you haven't come across before and it is in the back of your head; it is hard to explain. If I approach some question then I can find the answer quickly, from remembering. When other students ask me something I can answer and explain it to them. That is how I know I have learnt something. Our class had a good bunch and there were some people with different views to you so it was interesting. We could discuss the views and you could say what you thought and you did learn more that way. I know when I have learnt something because I can figure it out myself and know what other qualities of internal control are attached to it like control procedures, and I can comprehend in writing. Sometimes how you learn may not be how it is out in the real world. In this case if I am totally stuffed I think about 'T' accounts and that sort of thing. I also take more of an interest now in the news and current affairs. I feel I would know what should have been done to prevent some of the crazy things that these directors do. You know, I approach my study now like an athlete. I start off and build up as the term goes on. That helps me achieve competence.

It is really through class interaction that I have learnt so much because it was motivating. I can relate it back to an example or something or a story that the teacher might have told us, I can see that happening. At the end I will look at what the objectives of the course were, of the subject, and from there, look at my understanding and see if I have achieved the understanding. I really feel the teacher is on our level.

I listen to whatever the teacher says and take notes on it. I like to structure my learning the way I feel I learn best. We are free to do that in our classroom. If I don't understand quite fully I ask a question. And some things I investigate by myself and then I go and look at the textbook and then I ask the teacher again. He is really good at explaining things and giving us feedback on whatever we feel and I have certainly changed the way I think about internal controls after being in his class. I like to think that I guess when I can competently do homework or go and do other questions that have been asked, test myself to see if I can get through it then I feel happy. Actually, the homework is great and I guess if you didn't do it the teacher would not have any idea whether you were learning or on top of it. Without doing these you just spend the whole 16 weeks without knowing anything and you would get to the exam and you would be in for a shock. You certainly wouldn't be prepared and this forces you to be prepared.

We had great discussions in class. Like he gave us examples, sometimes real life ones, using his own words to simplify it and getting the class involved. It is really

important to me to have a teacher who you can relate to and who uses down to earth words and laymen's terms as well. Good support is needed too as there are always questions that people want to ask and I get really annoyed when the teachers don't know. I do know they can't know everything, and if it is a relief teacher that is different, because they have taken on the task of fitting in and that is a tough one. If the teacher is flexible this helps. Our teacher allowed me to do a project on how a chartered accounting office worked because that is where I work. So I found that quite interesting going over the way we do our billings, payments and things like that. Having support from your friends in class and being able to relate to the teacher is so necessary. Like if you are not on the same wavelength then it makes it a very long night and very hard to learn.

# Working hard to establish competence

Researchers such as Hager (1993), Gonczi (1994, 1997, 2000), Gott (1995) and Grunnert (1997) have argued for an enriched conception of competence. They have highlighted the difficulties facing designers and developers of competency-based curriculum for vocational education. For a subject such as Internal Control Principles, the competencies are professionally based, that is, they are an integrated conception (Hager 1993). In his paper Hager further states that competence can be thought of in terms of knowledge, abilities, skills and attitudes. These would be displayed in the 'context of a carefully chosen set of realistic professional tasks of an appropriate level of generality' (p 2). The elements of competence for Internal Control Principles are set out in two major categories and are displayed in Table 14 and Table 15 below. These include the workplace requirements and skills.

Table 14 Establish and maintain accounting information systems FNBACC05B

Element	Competency performance criteria	
FNBACC05B/01	Identify and record system requirements	
FNBACC05B/02	Evaluate alternative systems	
FNBACC05B/03	Acceptance test the system	
FNBACC05B/04	Prepare system documentation	
FNBACC05B/05	Implement reporting systems and records	
FNBACC05B/06	Monitor reporting systems	
FNBACC05B/07	Review reporting procedures	

This requires evidence of consistent achievement of the workplace outcomes covered by the unit. An employee working at this level should be able to demonstrate the following underpinning knowledge and skills.

#### **Underpinning knowledge includes:**

- common routines for recording and storing data;
- principles of internal control (including statutory reporting);
- methods of data protection including back ups and security;
- principles and practices of budgetary control (e.g. double entry bookkeeping and accrual accounting);
- financial legislation (e.g. taxable transactions, reporting requirements); and
- ethical considerations for the handling of financial reconstruction (e.g. conflict of interests, confidentiality, disclosure requirements).

### Underpinning skills includes:

- research skills for tracing use of financial data;
- writing skills for report preparation of procedures;
- planning skills for evaluating routines for handling data;
- interpersonal skills for problem solving; and
- information technology use for the set up and analysis of spreadsheets.

Table 15 Implement and maintain internal control procedures FNBACC06B

Element	Competency performance criteria	
FNBACC06B/01	Review corporate governance requirements	
FNBACC06B/02	Implement operating procedures	
FNBACC06B/03	Monitor policy	

Source: National Training Information Service at http://www.ntis.gov.au/

One of the main themes emanating from all the research on competencies is that fragmentation should be avoided and these elements (shown above) should be studied as a whole and not in separate distinct modules (Gonczi 2000). This requires students to work hard at achieving competence in this subject. Students move through 'uncertainty' of subject as defined by the three major categories: classroom encounters, trying to prove competence and motivating and learning, at all times attempting to tune to the same wavelength as their teacher. It is during this period of seeking wisdom they seek to determine their role and actively participate in the assessments and decisions being made about their competence. While the findings presented in this study support this nexus, such a description of learning in the classroom fails to acknowledge the enormous amount of energy or 'work' students need to exert, in an effort to achieve these goals. If the curriculum is integrated and all the attributes of competencies combined, then students' work will be rewarded with a 'capacity to act intelligently and critically in the work situation' (Gonczi, p 29). It is also suggested by Wolf (1995) that one of the most important elements for enhancing learning is exemplars in curriculum, used as mechanisms to enhance consistency.

For the 20 students in this study, learning to learn was a process that required them to 'work' at three distinct tasks. The first was in relation to competence, the second classroom encounters and the third motivating and learning. The analysis clearly revealed that it is in the classroom that the student-teacher relationship played a vital part in this process.

#### Establishing a voice in the classroom

As students gained greater knowledge about their subject and their teacher and peers they became increasingly confident. As a result students were much more likely to assert themselves in the decisions being made around their learning. In this phase students were endeavouring to establish themselves as knowledgeable, building on and utilising knowledge change and knowledge reflection. Students at this time wanted to "have a say" and "do things". In essence the behaviours clustered under the category of 'trying to establish competence' reflect how students worked to establish some sense of competence (Brown and Graff 2003). Students stated that they felt confident when they could "answer other questions" and "explain concepts to other students" on their own initiative. Establishing competence was about actively working, either within or outside the classroom, to make decisions about their learning. Students thus moved from a relative passive state to one of independence and autonomy. In the context of the classroom community, however, students had to employ additional strategies to assist them gain the type of learning that they so very much wanted to achieve. As part of the learning community the empowering part of information knowledge was the way the students could 'be integrated within the identity of participation' (Wenger 1998, p 220).

Child (2004) identified personality, learning and teaching styles and the importance of role attainment that corresponded to cognitive processes and operations. The style labelled 'personal' refers to a time when students seek to develop and establish their own unique behaviours. Here we can use the words 'confidence' and 'competence' to inform this phase. It reflects, one might believe, a synergy between Child's ideas and the meaning apparent in these data described as 'trying to establish competence'. Prosser and Trigwell (1999) also raise the concern of student diversity in learning and teaching. They highlight the importance of ascertaining students' 'expectations of their learning situation' (p 170) if teachers are to change the learning context and help students achieve a deep approach to learning.

Students who described and were observed to have a strong sense of themselves as learners, found it easier to be direct and open about their concerns, the actions of teachers and the knowledge they were receiving. As one student remarked: "I'll look at the subjects and I'll pick my timetable to suit the teachers that are teaching the subjects". Perhaps the classroom environment with its rules and regulations is more reminiscent of how teaching and the students' role were traditionally conceptualised, organised and curriculum delivered.

### Working in groups

In many cases the students reported that they enjoyed working or studying in groups. "You can communicate and share information and I have been lucky to be in a group of students since I started and we work very well together." It is reported by Biggs (2003) that group projects and assessments are becoming increasingly popular. There are a number of reasons for this and the two most commonly put forward are the skills achieved by students through working together and the reduced marking workload of the teacher. However, groups themselves are mini learning communities (Wenger 1998) and will involve participation and non-participation. This was a student's comment about interactive learning using group presentations. "For the presentations you must have the knowledge and to present it, people asking questions, I have to make sure that I know and I have to practise any possible questions, so it makes the knowledge of this topic much better." These can bring benefits as well as frustrations to the students. The frustrations may occur because of different learning patterns conflicting with other members of the group. "They handed in some work for the slides that were full of spelling mistakes and things and it wasn't fair in my opinion." In this case the student felt frustrated that the quality of the group work did not reach her own standards of work. In the documents kept from the fieldwork I noted that the group studying was perceived as more important than the group assessments (Lincoln and Guba 1985). Students seemed to gain more from formative group assessments than from summative group work.

On the other hand, students who got together in groups for study or reflection enjoyed this experience. "We study sometimes together and talk to our friends and we find that very helpful as we bounce ideas off one another. It gives us a bit more confidence in ourselves when we are in a peer group." Group work for students can be used to help the development of generic skills needed in the workplace. It does appear that for group assessment to be advantageous there must be a component of peer assessment and very clear guidelines communicated to the group members (James, McInnis and Devlin 2002) at the very start of any group project. On the informal side, students voiced their pleasure of getting together in groups which they said seems to assist their knowledge change and knowledge review. "Yes, that is right and especially smaller groups where you could be more hands on instead of just sitting there in the background wafting off!"

#### The role of formative assessment

Black and Wiliam (1998) claim that learning is driven through what teachers do in classrooms. These researchers believe that the role of assessment is vital to learning and that many people treat the classroom as a 'black box' (p 9). Teachers, curriculum, students, assessments etc are fed into this box and out comes a knowledgeable student – or not! In this study we asked the students what value they saw in assignments. "I get the most out of the take home assignments." The way this student learnt was through the assignments that could be worked on at home. Another student reported that the assessment "kind of changes your perspective and the way you see things". There is general recognition that the design of assessments is central to learning and also to ensuring quality (AUQA 2004; James et al. 2002; Biggs 2003).

Formative assessment allows adaptations to be made to teaching and learning practices (Black and Wiliam 1998). Students need to know what is expected of them with assessments and they also need to receive good feedback (Ramsden 1992; Prosser and Trigwell 1999; Black and Wiliam 1998; Biggs 2003). These researchers place a significant onus on the design and development of good quality curriculum. This backs the proposition by Wolf (1995) that good quality exemplars in curriculum will enhance student competence. This study revealed very little use was made of the exemplar in the curriculum documents by the participating teachers. "They are so broad and wishy washy." When writing the exemplar in 1999 I made a concerted attempt to provide two worked examples for each learning outcome. Another teacher had the perception that more should be on corporate governance. "There's not enough on corporate governance which, to me, is the essential element now that drives the internal control system." The extra element in the current training package of competencies is: FNBACC06B Implement and maintain internal control procedures. This curriculum now places a significant emphasis on corporate governance, more that was the case in 1999 when the previous curriculum document was written.

#### Rewarding effort or feeling disaffected

It became apparent early in the analysis that, when students perceived themselves to be unsuccessful in their attempts to prove competence, a range of negative responses and feelings, such as frustration, distress, guilt and feelings of inadequacy, were generated.

This cluster of emotional responses could be thought of as feeling disaffected and has similarities with the writings of Child (2004) who describes them as an 'emotional aroused state' (p 40). One of the most common reactions described by students was that of annoyance. As the data in Chapter Five demonstrates, students reported feeling "a bit disheartened" when confronted with teachers who they perceived were inhibiting their ability to learn. "Well, the teacher doesn't help me, especially when they get up and just say, 'you'll never do it, you'll never do it'." Negative interactions also produced or heightened students' feelings of vulnerability, inadequacy and incompetence. This supports the work of Ramsden (1992) who found that student anxiety, depression and adjustment were related concepts and dependent on each other. As a result, students reported increased stress levels which worked to lower self-esteem and confidence (Robbins 2001). If a student believed that they were not on the same wavelength as the teacher, or in some cases with other students in the class, they struggled to learn and were de-motivated rather than motivated to learn. As described in Chapter Five, when students were faced with teaching approaches that inhibited their ability to learn or understand the material they became frustrated and uninterested. It is at this point that the analysis quite clearly reveals that the level of emotional and thinking work that students required to sustain collaborative relationships, escalated and they struggled to learn.

If students felt they were contributing members to their communities of practice their motivation and feelings of satisfaction increased. Kember (2001) stated that students view effective teaching as a set of related activities, and they determine which of those activities suits their own learning style. Their rewards were greater alignment of their own objectives and the teachers' goals and a general feeling of engagement. This concept is supported by Wenger (1998) who states that the modes of belonging in the classroom community are engagement, imagination and alignment (p 183). These concepts are also identified by Biggs (2003) who based his theories of student learning on the successful alignment of all the variables in the teaching and learning environment. Reid (1997) also identified that sophisticated students will see all teaching-related activities woven together into just one part of their whole learning experience. Students perceived rewards as the final grades of their assessments. Ramsden (1992) identified this in his studies of student learning. He maintained that from the students' point of view, 'assessment always defines the curriculum' (p 187). As detailed in Chapter Five, if the teachers' approaches to learning were facilitative then students' engagement increased enormously and so too did their level of deep understanding.

This was described in Chapter Five as the second order relational perspectives which formed the key aspects of the phenomenographic research (Prosser 1993; Reid 1997; 2001). One of the major concepts that emerged from the approaches to teaching that facilitated deep learning was 'encouraging discussions', and this was clearly identified in the voices of the students as they described how they learn. It was also a major attribute identified by teachers in Chapter Six when relating their experiences and perceptions of the role of the teacher.

It was noticeable in this research that teachers did not find out how their students learn (Kreber 2003). They were quick, however, to state what they wanted their students to learn. This reinforces the findings that in general these teachers took an information transmission/teacher-focused approach to learning (Prosser and Trigwell 1999). The students perhaps support these sentiments in their expressions of learning through group discussions, home assignments and real life problem-based learning. "We have done all our assignments together and yes that's true we back one another up, and we are good buddies." "If you are in a test and you can't answer the question then you just move on. But with a home assignment you can get all the resources that you want and find out things." "I think it is reinforcement to check what you have learnt and to be able to put it into practice what you have learnt." "I really try to make them related to my job."

### A search for meaning

In this study the basic process that both motivated and guided students through the experience of learning, or alternatively left them struggling, was identified in Chapter Five and labelled in Figure 13 as 'seeking wisdom'. The process now shown in Figure 14 was developmental rather than chaotic (Glaser 1978) and was about students' search for confidence, competence and a sense of control of their learning within and outside the classroom.

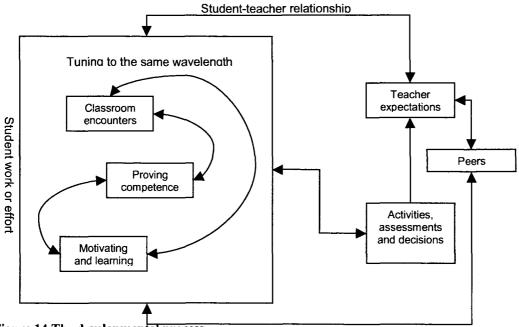


Figure 14 The developmental process

In essence, it was about students trying to find a place for themselves as they 'worked' to establish and/or strengthen their identity as achievers, learning to learn. It is described by Sternberg (1998) and is a repetitive and interactive process and, while developmental, is not a linear one. It is also, as this analysis clearly demonstrates a process that is significantly influenced by the student-teacher relationship.

### **Conclusions**

The analysis reveals that for the students in this study reclaiming their role as engaged learners and developing a sense of partnership with their teacher sometimes required a supreme effort. Learning to learn was a complex process of actions and interactions undertaken with both the teacher and peers in the cohort. Students engaged in activities that they perceived would improve their knowledge not only of their subject Internal Control Principles but also of the expectations they perceived the teaching staff held of them. It is the intersection of these two activities that presented students with rigorous challenges.

It soon became apparent to most students that learning to learn represented something quite different from the notions of gaining knowledge they may have held before their TAFE course. Students had to employ a considerable amount of critical analysis and thinking work in an effort to learn what was expected of them. There is a complex relationship between identification and negotiability (Wenger 1998). For students, having to negotiate strategies in the classroom through the relationship they shared with teachers and learning how to navigate the rules and routines of the classroom communities was at times a difficult task. If students were unsuccessful in their attempts to adapt and/or match their ideals of learning to those of the teacher then, in most cases, they were left struggling to learn. Subsequently students reached the end of the subject feeling ill prepared and disconnected from their peers and their teacher.

It becomes clear from this work that for students to achieve a deeper understanding of the object of their learning, the curriculum, teacher, assessment and classroom must be conceptualised as a unit of learning. The challenge for curriculum developers remains, as it has for the past decade, to move away from 'expert' driven models that foster an information transmission/teacher-focused approach towards a design that places the emphasis on conceptual change/student-focused characteristics (Prosser and Trigwell 1999). Teachers may need to better understand the importance of the relationship they share with students and recognise that this relationship is the context and method through which they provide high quality teaching practices.

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### CHAPTER EIGHT

# Synopsis

This research sought to examine the enacted curriculum of the unit Internal Control Principles in vocational education, exploring its design and development, the delivery of the curriculum material and the way students learn. Data from the experiences and perceptions of 11 teachers and 20 of their students were gathered as they played out their roles as teachers and learners in the classroom. It was supported by an in-depth interview with the Program Head of Business and Administrative Studies at TAFE. A range of data and qualitative research techniques have been used to develop an explanation of these teaching and learning experiences, which is not only based on the participants' own accounts of their experiences, but is also supported and validated from other perspectives. The theorising presented in this thesis illuminates a more complete picture of the intense work students in the Advanced Accounting Diploma at TAFE undertake as they strive to learn, through interactions with others and within the classroom rules. The student-teacher relationship has a significant impact on these experiences and presents its own particular set of constraints.

This research was prompted by my earlier involvement in writing the curriculum for this unit in 1999 and my subsequent desire to gain feedback on how the teaching and learning process evolved from the resource material. It also questioned how teachers interpreted and coped with delivery of a prescriptive curriculum and how students experience their learning in the context of the Internal Control Principles classroom. The need to investigate students' experiences was further confirmed by literature research that suggested many teachers often actively resisted the notion that students are also participants in the learning process (Elton 2004). The interpretation of this research as 'descriptive and analytical' (Prosser and Trigwell 1999, p 172) has been an attempt to highlight student learning where self-development and the worth of the individual are valued.

The research was flexible, had an inductive orientation and was responsive to the changing environment that emerged from the transcribed tapes. While there has been an increasing amount of literature giving 'voice' to students' needs and their perceptions of their learning experiences many teachers remain poorly informed, and continue to demonstrate a lack of true understanding of the processes students employ as participants in their own complex learning situation, often a very challenging one. The literature also supported what this study sought to discover, and to extend what some researchers had

emphasised: learning as an intricate developmental process, incorporating a three-way non-linear relationship depicted in Figure 14 between teachers, peers and student (Marton 1981, 1988, 1992; Bowden and Walsh 1994; Prosser, Trigwell and Taylor 1994; Marton and Booth 1997; Säljö 1997; Reid 1997).

The research was carried out using three methodologies and each made a distinct contribution to the outcomes discussed. Mixed methodologies work because each contributes in a different way, validating and supporting the findings from various viewpoints. This triangulation of the data helped develop a more cogent explanation of the analysis. Phenomenography as both a method of data collection and analysis, proved well suited to the tracking of teaching and learning phenomena as well as teaching practices, because as Trigwell (1997) intimates they were enmeshed in a real-life learning context. The autoethnography allowed me to reflect and trace my own journey from the time of writing the curriculum in 1999 to examining its enactment in the classroom during 2004. As stated by Ellis and Bochner (2000) and Buzard (2003), it was an attempt to explain the differences found from an inside position while also attempting to explain one's self to others. The discourse analysis delved deeper into the transcripts to identify commonalities and themes for both the students and the teachers. In most cases these were directly related to the concepts of learning activities that supported the phenomenography. Using the work of Phillips and Jorgensen (2002) under the label of 'discursive psychology' (p 102) and Fairclough (2000) critical discourse analysis, I was able to examine the social construction of the classroom attitudes and the mental activities that the students produced while attempting to seek wisdom. The discourse analysis also helped form a clear picture of the individual teacher which was matched to the findings from the classroom observations.

#### Limitations

This study explored the students' experiences of learning in a TAFE unit titled Internal Control Principles. It also analysed the variation in teachers' approaches to teaching such prescriptive curriculum. To address the constraints often associated with an over reliance on interview data (Morse 1994 and Corbin 2003) a variety of data sources was collected and analysed. Employing data triangulation provided an opportunity to evaluate congruence in emerging understandings and develop a more complete picture of the students' experience of learning and the teachers' experiences of teaching. An 'Approaches to Teaching Inventory' model developed by Prosser and Trigwell (1999) was used to identify intent and strategies of the teachers in the classroom observations. It was limited, however, by the fact that these were only completed by the teachers whose classroom was

visited. Detailed field notes were taken during all observations and these were particularly helpful in matching what was said with what was done. Teachers' interview data were subjected to discourse analysis, being complementary to the data obtained from the student interviews. All of these methods helped support and validate the interpretation of learning from the students' perspective. The teachers' voices, however, were not dominant and, while they were very much a part of the whole learning context, the research did not attempt to explore in detail the constraints that shape the teachers' role, responsibilities, approach to teaching and interactions. It is possible that teachers have other stories to tell.

In the first chapter I acknowledged the impact of my own life experiences and orientations on the process of data collection and analysis. While I considered this to be of interpretative benefit within the classroom setting and at the interviews, it also meant that my explanations might differ from those of someone who has not had this particular teaching experience. This could perhaps be considered a limitation.

# 8.1 Summary of the main findings

Perhaps the best way to summarise the findings of this research is to examine Table 16, formats of which were introduced in each of the analysis chapters to chart the findings pathway. Emerging from these data were three structural categories, classroom encounters, establishing competence and motivating and learning. Of these the dominant category was classroom encounters for it was the face-to-face teaching that played an important part in the learning outcomes for students.

Table 16 An overview of the research findings

	-	Concepts of learning activities	Outcome of activities and interactions	
Feacher orientation	Chapter Four (Structural categories)  'Classroom encounters'	Chapter 6 Writing notes Working in groups Discussing Being prepared Sharing Seeking information Obstructing Communicating Assessing Proving competence	Chapter 5  'Changing concepts'  (Facilitative)	Student orientation
Teache	<u>'Establishing</u> competence'	Seeking negotiated strategies Seeking feedback Reflecting Doing things Knowledgeable		Studen
	'Motivating and learning'	Passionate Encouraging discussion Turning stories into theory Expectations Stimulating Being available Facilitating	'Struggling to learn' (Obstructive)	

Chapter Four documented the formation of the main phenomenographic categories setting out how students experienced the approaches to teaching and how they responded to the positive relationships that formed in the classroom. These impacted upon establishing competence and motivating and learning. As Figure 12 shows, learning through others requires the student to pick up cues from the teachers and try to place themselves on the same wavelength or level. This relational dimension of tuning in to the

same wavelength was a strong filter that affected the students' perceptions and impacted on the outcomes in the learning space. The emerging phenomenographical categories from the teachers' data matched those emerging from the students' data, but of course the focus of each differed. This was quite a significant finding and places an extra emphasis on the importance of the student-teacher relationship. These categories or phenomena were supported by the concepts of learning activities.

The results set out in Chapter Five are derived from the interactions between students and teacher and showed that two main outcomes prevailed. These findings shed considerable light on the things that promote or inhibit the students' depth of understanding in this unit of study. Either the student progressed well as the facilitative approaches helped in changing concepts or the obstructive practices meant that the student struggled to learn. In fact sometimes students moved between the two which meant that the pathway to seeking wisdom was not always linear. A clearer picture developed in this chapter of the tendency for TAFE teachers to adopt an *information transmission/teacher-focused approach* identified by Prosser and Trigwell (1999) rather than the more desirable *conceptual change/student-focused approach*. Classroom observations also reinforced this finding.

Chapter Six searched for commonalities and themes using discourse analysis. Many of the concepts of learning activities formed the common themes recognised as helping the learning process. Characteristics such as being well prepared, knowledgeable, communicating, sharing experiences and stimulating discussions all surfaced as common themes. Impacting on student learning was the need for teachers to build rapport with students and it was evident that the importance of the student-teacher relationship was seen as essential for student deep understanding.

My own reflections through autoethnography sought answers to how teachers interpret and deliver this curriculum and ultimately led me to question the current design and development of the TAFE syllabus. This writing experience showed that for curriculum writers to be effective they need to be well trained and have a very clear understanding of the current research in teaching and learning. It seems not enough to have industry and professional experience as I had at that time, without also having a deep understanding of curriculum pedagogy and of the relations between teaching and learning. This knowledge enhances the quality of the design and development of curriculum for TAFE teachers. Knowing the qualitatively different approaches to learning that is taken by students also adds to the quality of exemplars and other resources that accompany the

prescriptive curriculum. This whole experience has highlighted the value of reflection and the necessity of regular feedback.

# The theory – an overview

This research described how students approach learning to learn in order to achieve competence or to build, or arguably re-establish, a sense of themselves as learners. Students perceived that this was best attained when they developed confidence, competence and a measure of control of their own learning. This process was described as 'seeking wisdom' and diagrammatically presented in Figure 14. The students described how they felt during classroom encounters and how the approaches to teaching motivated and spurred them to learn. They put voice to their experiences both inside and outside the classroom and the struggle they experienced at times when confronted with obstructive or inhibitive actions and interactions. In line with the findings of Elton (2003) all the students expressed their desire to obtain cues from the teacher and to feel they were on the same level. This is reinforced by other researchers who stated that teachers need to examine things from various viewpoints and, in particular, from their students' perspective (Eraut 1993; Elton 1996; Biggs 2003). Within these voices of the students they articulated marked variations in the way they learn as Marton and Booth (1997) had found and it became clear that the realisation of awareness at a particular moment of their learning was a crucial factor in seeking wisdom. These developmental attributes are not linear but rather are intertwined and, as Ramsden (1992) reported, together they provide the framework upon which student learning is based. An emerging clue to their success at learning was when they felt truly equal participants in the learning process, a significant point advocated by Child (2004). This research also highlighted the propositions made by Grunnert (1997), that teacher preparedness will reinforce positive attitudes among students. Other researchers have also confirmed that teacher preparedness assists the functions of assessment, being the assigning of marks and grades and the giving of feedback to students (Brown and Knight 1994). In total, this research shows that a focus on processes for improving teachers' pedagogical knowledge will improve teaching qualities (Stigler and Herbert 1999).

It was at this time that students sought to undertake specific activities in an attempt to develop deeper knowledge of their subject. Seeking wisdom through acquiring information, gaining support and learning how to competently carry out the assignments were all strategies that students employed to achieve their aims. If students were successful in their quest to become informed and "really understand" their subject, then feelings of

involvement and satisfaction were established. "It taught me, it sort of was like taking the veil away."

In turn this created conditions where students seemingly felt more confident to accelerate this process. Trying to establish competence was the next phase of the students' quest for wisdom. Not all students, however, were able to reach this state as shown by the difficulties some students had in deeply understanding their object of learning. Failure to cope with inhibitive teaching approaches left them struggling to learn. Consequently, students who successfully negotiated this hurdle felt in control and capable of interacting in a meaningful way with both teacher and peers. Being successful in their desire to take an active part in the classroom shared practices through negotiation, explaining and feeling confident to assess their own status and progress engendered feelings associated with being a good student. Consequently, students who successfully negotiated this hurdle felt in control and capable of learning even within the occasional situation when obstructive classroom interactions were negotiated. This process supports the findings of Lovat and Smith (1995) documented in the literature review in Chapter Two, that curriculum decision-making in vocational education integrates both intention and manner and must be negotiated and modified for classroom reality.

The central point of this analysis, however, is that these learning tasks were undertaken both within the classroom as well as outside this environment. This required students to manage their learning in the context of classroom rules where interactions governed the learning environment. This meant that considerable expectations were placed on them as students. Students quite quickly realised that their success was dependent to varying degrees on their ability to adapt and adjust to the teachers' approaches to teaching and navigate the student-teacher relationship. Learning how they learn best, particularly in the classroom, and solving the learning puzzle, meant that students soon became familiar with the approaches and interactions that they believed would assist them build and maintain responsive relationships with teachers, and thereby facilitate their active involvement in learning to learn. "I soon learnt to write for him."

Students' accounts of learning in the classroom were linked to how they perceived teachers and teaching. The analysis identified two opposing sets of teaching interactions that students described as either facilitating or constraining their ability to learn. These two types of teaching behavioural characteristics produced different responses and engendered marked variations of feelings in students. Teaching approaches identified as **facilitative** of students' learning were characteristic of, and assisted the development of, a positive

relationship between student and teacher. Here teachers positioned themselves as partners with their students, consistent with the philosophy of Boud (1981), Biggs (1987, 1996, 2003), Reid (1997), Bowden and Marton (1998) and Prosser and Trigwell (1999).

Under these circumstances students described feeling truly helped in their quest to change conceptions. As a consequence students learned quickly how to meet the requirements of the communities of practice (Wenger 1998) and their confidence, control and competence in their subject were accelerated.

Conversely, almost the opposite situation resulted when students were confronted by what they perceived to be behaviours that worked against or restricted their efforts to learn. Teachers who employed inhibitive teaching approaches worked to maintain their position as the expert ensuring that they retained control over the classroom learning environment and the lesson routine. Student-teacher relationships under these conditions became difficult, sometimes resulting in confrontation as students struggled to come to grips with the object of their learning. As a result students found themselves having to employ an increasing array of strategies in an effort to maintain some measure of understanding. "If he spent more time explaining and less time saying you'll never get it, then we might learn something." If students were confronted with teaching approaches that sought to regulate and discipline them, relationships with teachers became difficult or nonexistent. In this situation students described feeling increasingly anxious, tense and isolated which resulted in many choosing to distance themselves from the classroom activities. As the student-teacher relationship was a vital attribute in the context of the classroom environment and the prime method of curriculum delivery, students were thus denied the opportunity to gain competence and confidence, which left them struggling to develop a sense of understanding of internal control concepts and principles. This undesirable outcome may have ramifications for long-term educational outcomes and skills in the workplace.

# Implications for teaching practice

The evidence suggests that many teachers fail to recognise or understand the importance of their shared practices with students in the classroom. There appears to be a genuine naiveté as to the consequences of teaching approaches, interactions and reactions on the development of the student-teacher relationship and ultimately how this impacts on the quality of student learning. Nonetheless, in this study the relationship between student and teacher was the interface of teaching approaches (Trigwell *et al.* 1999), and therefore the responsibility for change rests with teachers.

Student teacher interactions in this study were complex and multi dimensional. As a result the problems that arise are not always amenable to straightforward solutions. The results from this study suggest that teachers need to recognise their responsibility to facilitate student learning by adopting a conceptual change/student-focused approach (Prosser and Trigwell 1999). This will require change in the teaching culture at TAFE as well as in teachers' role and sense of identity.

### Using a wide variety of teaching material

Very few of the teachers interviewed had used the extra resource material, such as examples of flow-charts and checklists that are supplied with the curriculum. Those who did know about them seemed to feel they were too complicated for the students. Even though solutions and references were supplied with the material they were largely disregarded. A couple of teachers did not know that these resources were available and seemed very interested to examine them further. When asked if he felt teachers made use of these resources, the HOP replied: "I believe they do. We've got an intranet site that's got a lot of assessment exemplars and teacher guides on them and the feedback I get is that most teachers use them and find them pretty satisfactory." The interviews with the teachers, however, appear somewhat to be at variance with this statement.

Another area where the feedback from the in-depth interviews showed minimal use of resources was the extensive exemplars and solutions available for teachers. Not many had made use of these, some comments being that these were too technical. This Internal Control Principles curriculum was designed as a 54-hour subject to be delivered over an 18-week period of three hours per listed topic. The research has identified that the relative length of time teachers spent on each topic varies greatly. Some teachers were limited to only 16 hours face-to-face delivery while others had 24 hours and still others had the full 54 hours. So it seems that the TAFE College a student enrols at determines the amount of time they will spend with the teacher. Good teaching should focus on achievement, empowerment, attention to detail, external support and a systematic and strategic point of view but, if classroom hours are reduced, then student learning of these attributes will suffer. As Hopkins (2003) states: 'Do we have all the ingredients but no recipe? Good teaching needs both' (p 4).

### Category of assessment

The Internal Control Principles subject has been downgraded to a category D from a category B. This means that now it is taught and assessed by the teacher without any checks or controls on what is delivered and what outcomes are achieved. Both category A

and B subjects have centrally set exams. This has been a very interesting point in both the teachers' and the students' interviews, asking them if they feel it would make any difference if the subject was classified as category A or B rather than a D. In nearly all cases the responses by the students showed that they consider Internal Control Principles of less importance than the higher category subjects, and spend less time studying or working on its assessments or preparing for exams. As Chapter Four described, half the teachers said that they would teach it differently if it was a category A or B subject, probably teaching more to the exam. Perhaps this is a good thing if the exams are set to evaluate the depth of understanding of concepts and high achievement of outcomes, but it could also be a problem if the exams that are set are not assessing understanding. The competencies for Internal Control Principles might suggest that the use of role plays could be a viable option in assessing competency of students in this subject.

### Understanding and facilitating a change in concepts for students

Students spoke at length about the importance of playing an active part in the classroom encounters, of being informed rather than 'taught' and of being able to 'do things' for themselves. The research was trying to find the impact of teachers' methods of delivery and verbal interactions on student learning in the classroom. It was evident from the analysis, however, that the importance students placed on actively assisting the expansion their existing knowledge was often not recognised by the teachers. While many teachers recognised the need for shared values in the classroom and the importance of teaching approaches that encourage students to change the conceptions of the object of their learning, they still sought to restrict and control the way students learn. It was also evident in this research that the language teachers employ as they communicate can be used either to discriminate against a student or to make the student feel included (Dwyer 2003).

# Valuing and using supportive classroom interactions

The teachers' ability to effectively engage a student was dependent on the use of language that expressed care, support and interest in the learning. In this study I was searching for teaching clues that might unlock the mysteries of how students experience their learning. It became clear that a teacher's communication pattern or style was a powerful indicator of his or her ability to assist students to establish a sense of competence in their subject. The findings of this study suggest that we need to value and make clear to teachers how shared practices and supportive interactions can facilitate student learning. We also need to make it clear that TAFE values the teachers and supports them by encouraging mentoring from the more experienced teachers. Learning how to combine and use conversational strategies,

informal interactions and active listening skills would assist many teachers to better understand the importance of their shared interactions with students. Teachers may assist their own teaching by eliciting expectations from their students at the start of a class, ensuring that they are well-informed of the variations of experiences and prior knowledge that their students have.

Education also needs to address, in a much more overt way, the issues of power inherent in the student-teacher relationship, and the potential negative and distressing consequences that can result for students. Teachers need to take appropriate responsibility for the struggling student. Also, distress and conflict can be generated from situations where students are marginalised and dismissed as being 'slow' or 'trouble makers'. "I mean there are people that are too afraid to speak in classes and this [group discussion] gives them a chance to put their ideas out, because we are all discussing it and if you don't understand, yeah it was fun actually."

Many teachers also seemed to lack the ability to accommodate or to understand that students came to the classroom situation with varying levels of confidence and skills. "When I started this class they talked about dividends and I said — What is a dividend? I had no idea about any of that." As Ramsden (1992) proposes, teachers need to focus on students' strengths rather than their weaknesses. Teachers need to have the clear intention of changing students conceptions of learning and to ensure that the strategies to do this are put in place (Prosser and Trigwell 1999). It may have been perceived in the past that the TAFE sector of education operated separately from other institutions and with little or no dialogue between them. The economic imperatives of the new millennium seen from government sponsored reports (ABS 2002b; ANTA 2003 and AUQA 2004) have now revealed that industry, schools, universities and TAFE should work more closely together in all the areas of tertiary education.

The study, however, also confirms that some teachers interact with students depending on their subjective judgments of them. While teachers may have verbalised that they didn't treat any students differently, observations of their classroom practices in some cases painted quite a different picture. "I must say that I think the teacher has been listening to the same people in class all the time and he doesn't really ask anybody else any questions."

# Reconceptualising the student

From the point of view of the students in this study, much of their learning took place within and through the interactions they shared with teachers. The end point of this

interplay is, as Morse (1991) suggests, vital to the nature of the student-teacher relationship. It was the development of individual and positive relationships between teachers and students that the student considered essential to their experience of learning. It was within these types of relationships that students were most likely to feel they were achieving success in their efforts to learn. Teaching education needs to take up this challenge. The analysis suggests that to provide high quality teaching the teacher needs to construct the student as the object of their teaching. Teachers need to create assessments that give the student every opportunity to reveal their changed conceptions. This supports the research carried out by Prosser and Trigwell (1999) and Reid (1997; 2001) which suggests that time be taken in the classroom to discuss difficult concepts, to think about their object of learning and to make students feel part of the success of the learning environment.

Teaching strategies and effective management procedures that support the concept of a student-focused approach to teaching should be adopted in all teaching and learning contexts. It is perhaps vital that the hours allocated to classroom face-to-face teaching should not be diminished under the guise of flexible learning. Allowing time for thinking and philosophising strengthens the depth of learning. Increasing the adoption of learning through partnerships with teachers and peers adds value to the students' confidence in both themselves as learners and as worthy members of the communities of practice (Wenger 1998). It does seem that if canvassed, students may be able to give some valuable insights into how they learn and this could assist curriculum developers to have a deeper understanding of students' approaches to learning, helping in the pedagogical design stage of the learning pathways.

Teachers need to be valued and supported both professionally and personally. Opportunities must be regularly provided for teachers to critically analyse their practice and to talk through, in a safe environment, issues related to the delivery of teaching services. TAFE should have identified skilled researchers and practitioners committed to a philosophy of student-centred teaching and general support and mentoring for teaching staff. Strategies such as these will encourage facilitative teaching approaches and exciting and challenging interactions that are role modelled in TAFE classes.

There is also a need to develop tools that can better evaluate students' satisfaction with their learning situation. These tools might also capture the students' feelings of confidence, competence and a sense of control over their progress. The theory generated in this thesis provides the basis on which such a tool could be developed and tested.

Longitudinal qualitative research with students and teachers in the TAFE learning environment of vocational education remains an imperative. It is important that we continue to evaluate how the teaching we provide TAFE students, impacts on long term educational outcomes of all those involved.

# 8.2 Revisiting the design and development of curriculum

One of the important parts of this research was to examine how TAFE curricula is designed and developed. At the start of this journey I explained how the curriculum for Internal Control Principles was rewritten for TAFE in 1999. I was excited and pleased to carry out that task and I certainly feel that it was done to the best of my ability. I can now reflect on my inexperience of curriculum writing and what I now see as a task beyond my expertise at that time. I believe I had neither the curriculum development skills nor the deep understanding of how students learn. I may have been technically capable of writing a sound set of topics that covered the area of internal control, but I lacked the necessary depth of knowledge of teaching and learning that I now believe a developer should have. This is what Jenkins (2000) referred to as benefits derived from the research-teaching nexus. I went back to something that the HOP said in his interview about the TAFE curriculum writers:

"As we develop the curriculum we sit down with our various TAFE experts and develop a broad outline of what the course would be like, that goes back to the industry steering committees with them as a sort of industry. These are people who work in the accounting field, not academics, and advice is taken from them about the appropriateness of the learning pathway. There is input from academics in the sense that they are TAFE academics, as opposed to university academics, who are providing the input, because they are the people that are going to do the delivery. So we address both the technical requirements as required by the training package, and also the educational requirements in developing the learning pathway, and input for the educational requirements comes from, by and large TAFE people."

I remember thinking at the time that there seemed an unusual emphasis on the fact that university academics were <u>not</u> asked for input. Perhaps I should then have delved a little deeper and asked why this was the case. It has taunted me over these last few years and I keep asking myself: Is it that TAFE is only interested in 'training' and not 'education'? Or is there some other reason that the skills and expertise of university teaching and learning researchers are not sought. Surely with their input curriculum design and development might be enhanced. This view is supported by Bowen-Clewley (2000), Hager (1993) and Gonczi (2000) who all state that making research the primary focus for curriculum development will lead to best practice in design and development of competency-based

material. It is also clear from the literature that curriculum can be used as a communication tool, identifying intent, directions and the expectations of a program of study. With these years of research now behind me I feel sure that given the same task I would approach it quite differently. It brings to mind the comment by one of the teachers that the curriculum and guidance notes did not really explain why students were studying the subject that was meant to provide them: with the practical skills required to design, implement and evaluate internal controls in any entity. A good phrase to keep in mind: do half the things at twice the depth. 'Curriculum should encourage scholarship, which is the search for truth' (Furedi 2004, p 4).

In Chapter One I explained that the second learning outcome: *Identify the control* principles as they relate to the transaction cycles, would require the students to know how and why these cycles operate and what can be done to ensure that the methods and records established to assemble, record and classify all valid transactions and data are effectively monitored. Some of the teachers interviewed in this research felt that there was too much in the curriculum and that some of the tools for evaluating internal controls were unnecessary. This seemed strange as the previous curriculum seemed deficient in the explanation of how internal controls could be evaluated. My feelings formed from many years teaching this subject were that to adequately understand how controls worked, one must be able to evaluate those controls. It was for this reason that I included the six tools available in evaluating internal controls (Wallace 1984) one of which was attribute sampling. Not one of the teachers interviewed had used this statistical evaluation tool.

When teaching this subject I found that this particular evaluation tool provided an excellent class activity. It provided another method of encouraging the students to think about the theory and concepts in a different way, adding depth to their understanding of the complex issues that had been discussed in class. Carrying out a test of controls using attribute sampling allowed the students to extend their skills using either calculators or a computer spreadsheet. Indeed, I used this exercise once in a computing class, as an example of how to set up a spreadsheet with formulae and lookup tables that make an evaluation quicker and more accurate. Using the spreadsheet in the classroom activity for Internal Control Principles added to the deep understanding required of the audit sampling procedures. Not only was this activity an essential part of the control process but it also integrated prior experiences that students had in other subjects with the current material, tending to make their knowledge deeper and more meaningful. This tool highlighted the attributes that are so important in internal controls, it helped focus the students' minds on

tests of compliance, for example invoicing procedures, and it also reinforced the theory that they had studied. It was also rather surprising that the six tools for evaluating internal controls were used by teachers so infrequently and they were seen by the teachers as useful only by the external auditor. These were specifically set out in the topics to be studied and six hours of face-to-face teaching were allocated for their coverage. I began to wonder if the teachers' skills were the limiting factor in this issue. This topic remains in the current syllabus today.

### What can be done in the future?

This section examines some of the issues that this research did not explore and that may be analysed in the future. These areas of interest emerged as the research unfolded and highlight new avenues for investigation.

The things that TAFE might investigate further would include the use of researchers to help design and develop curricula. Combined with the technical expertise of industry specialists (Dawe 2003) and the way theory is applied in the workplace, sound pedagogical methods could be explored and expanded resources developed for teachers. A survey instrument could be developed with which to capture a picture of exactly what parts of the curriculum teachers did not use and why. Feedback to the designers would then enable them to have a deeper understanding of the things that impact on the delivery of curriculum in the classroom. TAFE might also find out the way the curriculum interacts with the various TAFE bodies and how it fits in the timetabling plans of various colleges. More research is needed to investigate fully the constraints that shape the teachers' role, responsibilities, approaches to teaching and interactions. This may also add light on the reasons why students felt that they were not in control of their own learning.

In 2003 New South Wales TAFE put together a set of case studies which exhibited innovative ideas and excellent teaching practices in the VET sector. In some TAFE case studies there are varied styles of teaching that lead the learners to seek a greater knowledge of the material allowing them to experience a much deeper understanding of its value and application. Throughout these studies are themes representing workplace problems that provide opportunities for students to question and reflect upon the skills they are acquiring for industry. It is evident in all of these cases that the students learn best when they are motivated, engaged and feel what they are learning is relevant to life skills. These cases also highlighted the need for learners to work collaboratively with both the teacher and industry mentors and to take responsibility for their own learning.

More of these resources would be beneficial to teachers and encourage continual professional development. For many decades educational theorists have been trying to expose the unknown keys to quality teaching and learning (Dutta and Robinson 2004; Batho 2004). This research found that generally teachers were thirsty for knowledge and wanted to participate in continuing professional development. It is perhaps this area that could benefit from programs that regularly require teachers to attend updates and to reflect on their teaching. The 'Approaches to Teaching Inventory' has been redeveloped by Trigwell, Prosser and Ginns (2005) and some of the inventory items reworded and new items added. Developing such excellent phenomenographic pedagogy processes will encourage teacher participation and help academic staff to reflect on the delivery and suitability of information delivered. Also being expanded is the use of phenomenography in educational research. Marton and Pong (2005) in their recent paper have attempted to find the links between phenomenography and variation theory. They report on finding two 'intertwined aspects of a conception: a meaning (the referential aspect) and a structure (the structural aspect)' (p345). An exciting prospect would be to design questions for students that could bring these aspects to the surface. Improving the research in education will help improve teachers' abilities to learn how to teach (Cohen, Manion and Morrison 2000).

There may be future research benefits for educational research from mixing the methodologies. The benefits from one have the distinct advantage of shedding light on another as each of the methods contributes to a more holistic picture of student learning. The discourse analysis in this research highlighted the teacher-centred teaching and learning. The mixed methods add significantly to the descriptive validity and help address the questions concerned with factual accuracy.

### **Conclusions**

I began this journey with very little knowledge of how teachers delivered the curriculum and how the students approached their learning through it. With the commencement of data collection and analysis, I began a journey that has ended in the culmination of this thesis. I could hardly have known then what I do today. Being able to observe, listen and talk to teachers and students has afforded me a unique opportunity to learn how they approach their tasks. None of the participants were ever aware that I had written the internal control curriculum. As a researcher, teacher and student I have learned a great deal and shared with both teachers and students their perceptions and experiences of teaching and learning. I have also been a witness to the intense struggle some students had in learning how to learn. I have observed caring and responsive teachers provide these students with assistance at times when their own workloads afforded them little time for extra tasks.

Unfortunately, I have also witnessed situations where teachers have gone about their teaching with a limited comprehension of the various ways their students approach their learning. In some cases teachers were also unaware of the impact of their interactions on the signals they send their students. I hope that this work goes some way to assisting those working in TAFE to better comprehend the way students seek wisdom and the work they must undertake as they go about learning to learn. I trust that this work also promotes greater critical debate on the effect of personal attitudes and beliefs on the teaching we provide for students. Teachers must recognise that with very little thought, we often use our 'expertise' to regulate, and in some cases rebuke, those who do not share the same values or embrace our way of 'doing things'. As a profession, it highlights in the words of Child, p 452, some 'important factors which profoundly influence, or are profoundly influenced by, the work we choose'.

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