Introduction

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The question mark in the title is intended to denote a reflective, questioning approach to issues of what we mean by ‘reflection’ and its relationship to ‘learning to be a professional’.

The focus of our work at UWE has been on the “development of a reflective capacity” rather than on reflection per se. Often the term “reflection” is associated with cognitive thinking skills. However, we are concerned with critical reflection which involves the questioning of taken-for-granted assumptions and the “re-viewing” of a situation. We argue that “reflection” is a demanding process involving a motivation that leads to a willingness, or a capacity, to develop qualities of openness, acknowledge uncertainty and, ultimately, to take a view and act. This process involves the identification of taken-for-granted beliefs and a readiness to question them across a range of domains. The development of a reflective capacity thus involves issues of identity or view of self. Consequently change is unlikely to be straightforward. Challenges to existing beliefs may involve defensive responses such as denial, grief and loss. However, it may also involve more positive aspects such as pleasure and eros (Lucas, 2008). Our use of the term ‘capacity’ indicates that there may be a potential for critical reflection but that it may not be exercised in all contexts or on all occasions (Lucas and Tan, 2006).

A wide range of research has been conducted in the areas of critical reflection, and personal epistemologies. We have chosen to draw on the work of Baxter Magolda (1992) on ‘ways of knowing’ because, to a large extent, she has synthesised findings from earlier research (Perry, 1970; Belenky et all, 1986) through her large-scale empirical studies. Her work also complements that of King and Kitchener (2004) on the development of reflective judgement. A further reason for our choice is that Baxter Magolda also integrates issues relating to identity. She utilises the term ‘self-authorship’ (Kegan, 1994) and argues that this simultaneously comprises three aspects of a “way of knowing”: cognitive (how one makes meaning of knowledge), interpersonal (how one views oneself in relation to others) and intrapersonal (how one perceives one’s sense of identity). In our most recent research project (Lucas and Tan, 2007) we investigate how work-based placement learning supports, encourages or inhibits the development of a reflective capacity. We found that placement (unlike university) provides a context in which students have to take personal responsibility for their own learning and performance. Thus it provides a context within which students have to develop interpersonally, through a range of changing relationships with others, and intrapersonally, through a changing sense of self. Whilst placement provides a range of experience that might be integrated with prior university learning and lead to cognitive development, this potential is realised in only a limited number of ways.
Reflection: a key personal agency for learning to be a professional?

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The pedagogic implications of a focus on the ‘development of a reflective capacity’ and on “learning to be a professional” are significant. It is important that there is a clear pedagogic framework that supports all learners. Educators, as well as students, will benefit from a questioning of their assumptions and beliefs. It is well-accepted that educators, themselves, conduct their teaching on the basis of a wide variation in professed and enacted beliefs (Kember, 1997; Lucas, 2002). Consequently, for some educators, the idea of ways of knowing and the interaction of cognitive, inter- and intra-personal development may challenge their own ideas about the role of teaching. We work within a “developing as a professional” framework for ourselves and our students. This framework assumes that it is not sufficient to assume that there is some recognizable end point of learning to ‘be a professional’. Rather, the telos is to ‘act professionally’ on the basis of acknowledged professional values and beliefs in a complex world. This involves a never-ending, ongoing commitment to development. And development involves the placement of a question mark in expected, and unexpected, places?

The story told by the presentation is one of continuing reflective enquiry within the area of accounting and business education. A key assumption underlying that enquiry is that critical thinking lies at the heart of higher education and being a professional. This enquiry, itself, is part of what it is for me to “be a professional”. I wear three professional “hats”: as an educational researcher, as a practicing teacher and as a member of the Institute of Chartered Accountants in England and Wales.

Questioning “critical thinking”

This process of continuing enquiry into how best to support student learning led me rapidly into a questioning of critical thinking. Initially, as a new teacher, I focussed on how to teach critical thinking skills, but I rapidly realised that this was not something that it was particularly easy to teach! My research on approaches to learning within accounting raised yet more questions, which were not readily answered if one viewed critical thinking as a solely cognitive activity.

What did I find in those studies? That the discipline of accounting provided a context in which four things were dominant in students’ accounts of how they approached their learning (Lucas, 2001; 2002). Namely,
- the affective (fear and worry)
- motivation (to obtain a professional qualification)
- preconceptions about the subject (numbers, technical and objective) and
- conceptions of accounting terms (everyday understandings).

This did not only apply to students, it also applied to lecturers (Lucas, 2002). Moreover, issues of how phenomenographic studies were conducted meant that such disciplinary contextual issues did not always emerge from research studies on approaches to learning (Ashworth and Lucas, 2000).

The further development of my work focused on these four aspects and it was possible, through the use of a combined inventory (the Reflections on Learning Inventory – RoLI (Meyer, 2004), and the Expectations of Learning Accounting inventory – ELAcc) to identify those discipline-specific conceptions and motivations that might be related to accumulative (surface) or transformative (deep) learning processes (Lucas and Meyer, 2005). This knowledge then informed reflective work with students – supporting them in an enquiry into their own conceptions of, and motivations for, studying, accounting.

The power of the combined inventory lay in its ability to connect general, and discipline-specific, conceptions of knowledge. The RoLI highlights how epistemological beliefs are related to approaches to learning, and this led me into a deeper enquiry into such beliefs with my colleague, Dr Phaik Leng Tan. There is a considerable literature on epistemological beliefs and our enquiry showed that many questions are only partially addressed (Lucas and Tan, 2006). These include:
- how can epistemological beliefs be identified?
- to what extent are they contextual?
- to what extent may they represent stages of development?
• what are the characteristics of contexts and events that “impact” upon existing epistemological beliefs?

To summarise: we found many aspects within accounting education that indicated that a focus on the development of cognitive “skills” would not be sufficient to support student learning. In particular, we felt that we were failing to get to the “heart” of the matter, and we needed an alternative way forward.

Moving on… to the “development of a reflective capacity”

We moved on, therefore, to an “other” framework – one that would address issues of identity and self-efficacy. This section explains why my colleague, Dr Phaik Leng Tan, and I chose to use the term “the development of a reflective capacity” to describe the focus of our research and pedagogy. This extract from Lucas and Tan (2006, p.5/6) explains our reasoning:

“Often the term “reflection” is associated with cognitive thinking skills. However, this project is based on a particular view of reflection, “critical reflection”1 defined as follows:

“the process of making a new or revised interpretation of the meaning of an experience, which guides subsequent understanding, appreciation and action” (Mezirow and Associates, 1990, p.1)

Such experience may be educational, work-based or personal. However, common to all is the reflection on presuppositions (Mezirow, 1991, p.6). These assumptions may be wide-ranging embracing the psychological, epistemic and sociolinguistic. Such assumptions are likely to be implicit or tacit. Consequently Mezirow stresses that:

“What we perceive and fail to perceive and what we think and fail to think are powerfully influenced by habits of expectation that constitute our frame of reference, that is, a set of assumptions that structure the way we interpret our experiences. It is not possible to understand the nature of adult learning or education without taking into account the cardinal role played by these habits in making meaning.” (Mezirow and Associates, 1990, p.1).”

Critical reflection is thus distinct from other kinds of “learning” (Mezirow, 1991, p.23). Other kinds of learning may be achieved by adding knowledge to existing meaning schemes or by learning new meaning schemes with which to make interpretations about experience. However, critical reflection involves a transformation of beliefs, attitudes, opinion and emotional reactions that comprise meaning schemes or transforming meaning perspectives (sets of related meaning schemes).

It is this emphasis on such habits and frames of reference that distinguishes critical reflection from the cognitively-based notion of critical thinking skills. The former embraces the affective (emotion and identity), as well as the cognitive. Brookfield (1987) points out that the development of a reflective scepticism - a key attribute for a professional - is a major affective outcome of critical reflection. It involves:

“a readiness to test the validity of claims made by others for any presumed givens, final solutions, and ultimate truths against one’s own experience of the world.” (ibid, p.22, emphasis added).

Reflective scepticism means that, even when a commitment is made to a particular way of viewing the world, or set of values, it is an informed commitment and the student remains critically aware. In so doing, the student has to take a stand, to question authority and to develop his or her own voice. Critical reflection thus places great expectations on the student’s capacity not only to think critically but to move towards critical being, which will ultimately involve action (Barnett, 1997, p.1).

1 Moon (2004, p.96) characterises this view of reflection as “deep reflection” which is transformatory in the sense that it involves the transformation of meaning structures that are the basis of judgments. Sometimes this is termed “reflectivity” (Taylor and White, 2000) or reflexivity.
We have used the term “capacity” to indicate that we consider there may be a potential for critical reflection but that it may not be exercised in all contexts or on all occasions. We particularly wanted to avoid the terms “skill” and “competence” with their overtones of generic, transferable abilities and of stage-like cognitive development. Rather, we wanted to focus on the development of a sense of self, which increasingly supported a broadening and deepening capacity to reflect on multifarious aspects of experience.

We did not seek initially to define what we meant by the term “capacity” but intended to explore the idea further through a reading of the literature and within the interview data collected in the project. We are in the process of so doing. We have found the following sources of interest. French (1999) points out that: “the notion of capacity may offer an alternative to what appears to be an inevitable drift into hierarchical thinking about development. [...] The metaphor of expansion and containment in the notion of capacities may offer an important alternative to these dominant images” (p.1222). Carr and Claxton (2002) and Claxton and Carr (2004) talk of the “capacity and the confidence to engage in lifelong learning. Central to this enterprise is the development of positive learning dispositions, such as resilience, playfulness and reciprocity” (2002, p.9). Claxton and Carr (2002) identify two interrelated aspects of learning: capabilities and dispositions. Capabilities are necessary but not sufficient for learning. Disposition to learn is also required. Casement (1985), in talking of capacity in relation to therapists, refers to the “capacity to tolerate feeling ignorant or incompetent, and a willingness to wait (and to carry on waiting) until something genuinely relevant and meaningful begins to emerge” (p.2). This form of capacity appears to be related to inaction although a capacity is exercised. This is linked to French’s (1999) observation that a capacity relates to the ability to hold or contain more and more dimensions of experience (p.1221). Certainly, the continual revision of one’s position implied by contextual ways of knowing will require a capacity to live with uncertainty.

Epistemological beliefs and “the development of a reflective capacity

The development of a reflective capacity thus depends on the ability, and willingness, to become aware of our meaning-making structures. Yet such a capacity depends on the nature of those meaning-making structures themselves. One important element of those structures is epistemological beliefs.

A wide range of research has been conducted in the areas of critical reflection and personal epistemologies. We chose to draw on the work of Baxter Magolda (1992) on ‘ways of knowing’ because, to a large extent, she has synthesised findings from earlier research (Perry, 1970; Belenky et al, 1986) through her large-scale empirical studies. Her work also complements that of King and Kitchener (2004) on the development of reflective judgement. A further reason for our choice is that Baxter Magolda also integrates issues relating to identity. She utilises the term ‘self-authorship’ (Kegan, 1994). The latter is the ability to reflect on one’s beliefs, organise one’s thoughts and feelings in the context of, but separate from, the thoughts and feelings of others, and literally to make up one’s own mind.

‘sself-authorship extends beyond critical thinking or making informed judgments because it is not a skill; it is, rather, a way of making meaning of the world and oneself. This concept is inextricably linked to [...] – students’ epistemological development.’ (Baxter Magolda, 1992, p.6)

Baxter Magolda (1992) identified four qualitatively different ways of knowing. These comprise:

• absolute knowing: knowledge exists in an absolute form – it is either right or wrong
• transitional knowing: knowledge is certain in some areas and uncertain in other areas
• independent knowing: knowledge is uncertain – everyone has their own beliefs
• contextual knowing: knowledge is contextual – one exercises judgment on the basis of evidence in context.

If students possess a way of knowing that is absolute, then they are unlikely to cope well with problem-solving in conditions of uncertainty. However, students who possess an independent way of knowing are likely to feel more confident, and be more effective, in such situations. A way of knowing comprises three elements:

• cognitive (how one makes meaning of knowledge)
• interpersonal (how one views oneself in relation to others)
• intrapersonal (how one perceives one’s sense of identity).
Development in all three areas does not necessarily go hand in hand. Thus students can develop cognitive enquiry skills, yet not be able to use them to decide what to believe or how to act. This occurs because they lack a strong internal sense of identity or belief system. Hence, both cognitive and affective domains are implicated in ways of knowing.

Baxter Magolda’s research, a large-scale interview study with 101 students across a variety of subjects, was conducted in the US (within four year undergraduate courses). Figure 1 illustrates her findings. It can be seen that, based on Baxter Magolda’s findings, one might assume that in the final year of a degree course most students will fall into the transitional category. Yet the development of a reflective capacity will be best supported by an independent or contextual way of knowing.

What might support the development of a reflective capacity – the change from one way of knowing to another? To summarise a more detailed discussion in Lucas and Tan (2007) the following might be the characteristics of contexts and events that might “impact” upon existing ways of knowing:

- the taking of responsibility;
- dissonance occurring where old rules can no longer apply;
- changes in context that provide a dissonant environment;
- a changed personal relevance; and
- a background of growing resilience.

However, change is not easy. We found that several writers had reflected upon this problem:

“The development of a reflective capacity involves issues of identity or view of self, and change is not likely to be straightforward. Brookfield (1987) observes that ‘making the attitudinal shift to reinterpret as culturally induced what were initially held to be personally devised value systems, beliefs, and moral codes can be highly intimidating’ (p.17). Thus there may be denial, or defensive responses before other belief or value systems are considered (if at all). Perry (1981) talks about the process of grief and sense of loss that is involved. It may be that conflicting feelings and ideas have to be integrated or reconciled, and the student has to become comfortable with the new situation. Savin-Baden (2000, p.87) characterises this as involving ‘disjunction’, involving a fragmentation of part of, or all of, the self. The belief systems involved may be so fundamental that the students see themselves

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2 No large-scale research study has been conducted within the United Kingdom.
as different persons. This is supported by the sixth conception of learning identified by Marton et al. (1993): learning comprising changing as a person. *(Lucas and Tan, 2007, p.23).

**Work-based placement learning and the development of a reflective capacity**

Based on the above discussion, it would seem that a work-based placement might provide the type of demanding environment within which students’ ways of knowing might be challenged. Our most recent research, funded by the Higher Education Academy (HEA) and the Institute of Chartered Accountants in England and Wales’ (ICAEW) Charitable Trusts, investigated the development of a reflective capacity during year-long placements. The detail of our research study and findings is available in Lucas and Tan (2007). These findings can be summarized as follows:

Ways of knowing:
- ways of knowing were identified, with absolute and transitional ways of knowing being predominant, confirming the findings of Baxter Magolda (1992)
- however, the context in which the research was conducted possesses features that appear to have a significant impact on the way in which these ways of knowing are manifested
- these contextual features comprise: the motivation for studying for a degree, a positive attitude towards placement, a strong focus on the organisation of learning and attention to the requirements of assessment.

The development of a reflective capacity:
- the placement provides a context in which students have to take responsibility for their own learning and performance
- the placement provides a context within which students develop interpersonally, through a range of changing relationships with others and develop intrapersonally, through a changing sense of self
- the placement provides a range of experience that might be integrated with prior learning and lead to cognitive development, but this potential is realised in only a limited number of ways.

If one assumes that placement is an opportunity for students to integrate theory and practice, or reflect upon any lack of integration, then such a finding is disappointing! The limited realisation of this potential appears to arise for several reasons: the students’ general inability to recall much about their prior learning, their reluctance to reflect generally about their learning and their absolute or transitional ways of knowing. This leads us on to the issue of how best to support students in developing a reflective capacity.

**What are the pedagogic implications of a focus on the development of a reflective capacity?**

Baxter Magolda (1999) argues for a constructive-developmental pedagogy that encompasses self-authorship as well as subject mastery. This involves three principles:

Validating students as knowers:
- We should acknowledge their capacity to hold a point of view, recognising their current understandings, and supporting them in explaining their current views
- This involves listening to students’ thinking and dialogue amongst learners. Thus students’ epistemic assumptions can be surfaced in the learning environment.

Situating learning in students’ own experience:
- This means using their experience, lives and current knowledge as a starting point for learning. This places learning in a context that students can readily understand and connect to their ways of making meaning
- Understanding and connecting to students’ experiences help educators gain an appreciation for diverse students.

Defining learning as mutually constructing meaning:
- This makes both teachers and students active players in learning. They construct knowledge that takes experience and evidence into account.
We have not found a vast array of examples of how this might work in practice across a range of disciplines. One obvious source is Baxter Magolda who illustrates her pedagogy with examples (Baxter Magolda, 1999). Another source is Kloss (1994) – a paper with the engaging title: “A nudge is best”.

**Pedagogy in context**

A constructive-developmental pedagogy has to be adapted to context. In this section I describe our approach within accounting at a programme level and my approach at an individual level.

**Programme level**

With my colleague, Dr Phaik Leng Tan, who is Programme Manager of the BA (Hons) Accounting and Finance degree, we have introduced a “Developing as a Professional Framework”. This Framework has been influenced by our recent HEA/ICAEW-funded project, but also by an earlier study with our accounting students (Lucas et al, 2004). That earlier study enquired into students’ tacit notions of “skills development”. It found that students link skills with personal attributes, seeing some skills as arising from personality types or developing naturally as one grows older. We concluded that, if skills are to be “developed” within higher education, then lecturer and student reflection and dialogue should be at the heart of the implementation of any skills framework, enabling students to “write this stuff” for themselves.

As its title indicates, we regard the “Developing as a Professional Framework” as much more than a skills framework. Here is an extract from our discussion document that introduces the framework:

> “We have designed the "Developing as a Professional" framework to demonstrate the breadth and depth of the aims and objectives of the BA (Hons) Accounting and Finance (BAAF). It is based on the ICAEW Initial Professional Development Toolkit. The framework is set out in Appendix 1 and we suggest that you read it now.

> The Framework also has the benefit of demonstrating a link with the professional qualifications framework. It also demonstrates how the BAAF degree supports the UWE/Faculty focus on enhancing graduate employability.

However, the most immediate reason for its introduction is because we are concerned our students do locate their studies within this wider, professional context. Many, if not most, students perceive the accounting degree to be primarily about technique and numbers. They are therefore reluctant to engage with the more subjective and judgmental aspects of accounting. When faced with areas of uncertainty, they retreat to the certainties of technique. With the Framework we hope that we can demonstrate to students that there are opportunities for them to:

- appreciate the variety of conceptual frameworks within accounting;
- link learning between different modules;
- apply knowledge and exercise judgment within context;
- critique sources of information and evaluate evidence;
- recognize the subjectivity inherent within accounting;
- identify wide-ranging ethical issues; and
- appreciate the extensive role of professional judgment.

The Framework therefore provides an opportunity to for all on BAAF to discuss expectations: this includes lecturers, students and all support staff.

We have chosen the title of the framework with some care – but we recognise that it is not perfect. It is not based on an assumption that all BAAF students will become professional accountants, or even professional managers. Rather it sets “professional behaviour” based on “professional values” as a goal. In addition, it expects that these terms will be discussed, negotiated and applied in context. And it assumes that it is a framework for all – not just students. Even when one is a qualified professional one is still in the process of “developing”. This framework also supports a wider vision of ‘global citizen’ or ‘lifelong learner”.'
We are at an early stage of the introduction of the Framework and are rolling it out across levels and modules within the programme.

**Individual or module level**

How can one respond, as an individual, within one’s own teaching? As an example, I provide an illustration from my teaching of auditing. This is a module where the learning outcomes are heavily prescribed by professional accreditation. One might fairly describe it as an over-crowded syllabus. Is there space, then, to support the development of a reflective capacity? My response has been to frame my teaching as an ongoing reflective enquiry into that question.

An outcome of that enquiry was published recently (Lucas, 2008). The development of the ideas in that paper, although presented in traditional academic format, arose from an iterative process arising from reflection on my practice as an educator and as an educational researcher. The aim was to transform my teaching, and hopefully students' learning, of auditing.

In the paper I identify characteristic features of a pedagogic approach that may be used effectively within a dialogical approach to accounting education. The development of the ideas in the paper arose as a form of praxis: moments of surprise within teaching that led to reflection on what we expect from students as they engage in critical reflection. In particular, the paper discusses the role of epistemological beliefs in learning and the way in which these may affect the receptivity of students to the expectation of critical reflection. Moments of surprise have two aspects. Firstly, they represent moments when the lecturer is “pulled up short” and recognises the unexpected impact of a learning activity and is propelled into reflection. Secondly, they represent moments when students are “pulled up short” and are propelled into questioning taken-for-granted assumptions about themselves and the subject. It is argued that such moments of surprise initially arise out of a willingness on the part of the lecturer to improvise and engage in the “eros” of learning and teaching.

These arguments are supported by a detailed description and analysis of five learning activities within my auditing course. These activities take account of variation in ways of knowing and recognise that students require an appropriate “balance of confirmation and contradiction” (Baxter Magolda, 1992, p. 27) to support them in identifying, and questioning, their own meaning-making structures.

Key elements of these approaches support or challenge students during the various stages identified by Brookfield (1987): perceptions of anomalies or contradictions, appraisal, exploration, developing alternative perspectives and integration. These approaches involve playfulness, alternative forms of “text” such as poems and stories and triggers that are immediately relevant to a student’s personal world. They also give students “permission” to respond emotionally and provide support structures to encourage students to experiment in their approach to critical reflection.

However, a key issue that arises out of this reflection on my own teaching is that these activities would not have emerged without a willingness on my part to be “pulled up short”. I argue that this involves an engagement in the “eros” of learning and teaching (Beckett, 2000) and a willingness to improvise provide opportunities to seize the moment and be surprised. Thus educator and student become true partners in learning (Freire, 1970), both being exposed to “being pulled up short”.

I go on to argue that the beauty of this mode of engagement (which is an aesthetic experience) is that it does not necessarily take up much time, require much preparation of learning materials or the drafting of new learning outcomes. It can be achieved even within an over-crowded curriculum. It happens!

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