

INITIAL PROFESSIONAL DEVELOPMENT SCHEME –
REFLECTIVE WRITING



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Developed by Dave Sexton.

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1. Introduction to Initial Professional Development Scheme

Aims of this booklet.

Once you have passed all the examinations, you have one more task to complete before finally reaching your goal of joining the membership of the Institute and becoming a chartered accountant – that task is to complete the Initial Professional Development Scheme (IPDS), and this booklet is specifically designed to help you.

All of the assessments you have faced to date in your Chartered Institute of Public Finance and Accountancy (CIPFA) studies have been based around a subject or discipline. The examination for each module tested your knowledge and application of that discipline. IPDS is fundamentally different. IPDS is all about you – what experiences you have had, and specifically – what you have learnt.

Naturally, being different makes IPDS interesting, but also challenging. For example, this assessment is likely to be the only one where you explain your feelings, use words like 'I' and 'me', and explore your future needs. Many students find the most difficult aspect of IPDS is writing reflectively, being personal, and focusing on themselves.

Preparing for an assessment is always challenging, and with the IPDS assessment culminating in an interview with an assessor, it is critical to be clear about what the assessors' are looking for and indeed what are the aims of IPDS.

Hence the aims of this booklet are to help you;

- understand the aims of IPDS; and then to
- get you writing reflectively.

How should you use this booklet?

This depends very much on your personal learning style, but I hope you will at least read through it to ensure that you have grasped reflective writing. There is the opportunity to use it interactively by completing the learning activities, and so

create your own example of reflective writing which could be used in your final IPDS portfolio. Alternatively you could use it as a check to compare against your own reflective writing.

Be aware that IPDS and reflective writing is different, and if you have not come across it before, then it can be daunting or confusing. I hope that you can use this booklet in full or part, to help you focus on reflection and gain maximum personal benefit from the process.

What is different about the CIPFA qualification?

IPDS is unique to CIPFA, and is the only aspect of the CIPFA education and training scheme which is not assessed by some form of examination. In completing IPDS you will prepare a portfolio which outlines your experiences to date, explores six tasks in more detail, and finally reflects on your entire CIPFA learning period, outlining your future learning goals.

For each of the six detailed tasks (three known as 'professional' and three known as 'final test' – see the student guide for full details) and the final reflection task, you will produce reflective writing to explore your learning.

After submitting your portfolio to CIPFA, you will be called to a professional interview to discuss your portfolio and your learning. At this interview the focus will be on you and your learning, so you can see that reflection is the key element of the entire IPDS process. Understand reflection, write reflectively, and you will find the IPDS process not only useful, but enjoyable.

The CIPFA qualification is also unique in the extent of support material available for students preparing for membership, and in addition to this study booklet you will find extensive details on IPDS available in your personal IPDS Student Guide. Additional support material is available on the CIPFA website www.cipfa.org.uk follow the links through 'current student'.

How the IPDS has evolved.

IPDS has evolved over a great many years, keeping abreast of developments in learning theories and priorities for professional accountancy bodies. Originally a record of experiences required for all members, IPDS introduced reflection and

interview assessment from 2005 in preparation and support of the Continual Professional Development (CPD) requirements of all members.

CIPFA was the first UK accountancy body to introduce compulsory CPD for all members, and is the first to incorporate personal learning into its education scheme. Regulatory bodies have recognised the importance of accountancy students not simply learning the discipline by rote, but rather building the skills to continually learn from their experiences and so preparing students to develop throughout their careers.

IPDS has its roots in applying technical knowledge to the workplace. It builds on the modules studied throughout CIPFA, develops additional competences through the final test activities, and delivers the learning skills to match the 'Statement of Expertise' expected of all CIPFA members.

2. Workplace learning and reflective writing

What is the purpose of IPDS and workplace learning?

IPDS focuses on real life. Whilst other modules introduce, explore, and apply disciplines principally within a theoretical context, IPDS is about what happens to you at work. So it is personal and unique. No two organisations are the same, no two students are the same, and no individual is likely to have two identical experiences.

IPDS is designed to capture what can be learnt from each experience, so that it can be used in the future. Once a full member the expectation is not that you will continually write reflectively about every experience, but the experience of IPDS should prompt you to continuously look for the learning points, even if this is done in your mind whilst driving home, or watching television.

So the purpose of IPDS is to introduce the concepts of continually thinking through workplace experiences to draw out learning, and identify how you can improve your performance into the future.

Why is workplace learning important?

There is a tendency for all students when studying to focus completely on passing their examinations with the end objective being that of qualifying. There is also a feeling that once qualified, studying is at an end.

Yet the workplace is continually changing, adapting to a world which is forever different. If an accountant were to take the knowledge attained whilst qualifying say 15 years ago and apply it to the world today they would struggle to be employable. In the last 15 years the accounting world has seen the demise of SSAPs, the rise and fall of FRSs, the rise of IASs, and the fallout from Enron, to name but a tiny fraction.

The world of public services changes even faster, think through the new legislation passed in the last two years alone, or the structural changes driven through the NHS.

At a personal level, you need to continually improve your own performance to enhance your career. You need to find better, quicker, more efficient ways of completing tasks, take on new tasks, and develop skills which may not have been imagined five years previously.

Hence workplace learning is critical to realising your potential.

How to use the evidence and write reflectively from this.

In completing your IPDS portfolio you are required to collect evidence that you completed the tasks included. So, for example, you may use e-mails, handouts, and feedback forms to evidence that you undertook a specific oral presentation (one of the three final test activities).

It is really important to collect evidence at the time of completing a task. There is usually plenty of supporting documentation for any task during its completion, but you may find it hard to recover e-mails or find paperwork a year after the event.

However, evidence can also assist you in your reflections. Let us take the example of an oral presentation given to a group of work colleagues with the evidence listed above. Each piece of evidence prompts questions to reflect on.

E-mails from my manager asking me to do the presentation, and another I sent out inviting colleagues to attend may prompt the questions;

- Why did my manager ask me to do this?
- How did I feel on being asked?
- Did I understand exactly what he was asking me to do?
- Who and how many colleagues did I invite and why?
- Where did I invite them to and how did I decide?
- What time did I invite them, for how long, and how did I decide?

Handouts given out to colleagues at the presentation may prompt the questions;

- How did I decide exactly what to cover and in what depth?
- When did I give out the handouts and why?
- Did colleagues take them with them when they left?

- How did I decide what to put on a handout?
- If it was copies of slides, could I operate the equipment?

Feedback forms completed by colleagues after the event could prompt the questions;

- Did colleague feel the same way about the event as I did?
- How did I feel on receiving the feedback?
- Do I understand the feedback and does it answer all the questions I had about how well the event went?
- If there was very little feedback, why?
- How would I do it differently next time to improve the feedback?

These lists are far from all inclusive, but hopefully they just indicate the number of questions that can be prompted when looking through your evidence for each activity. Thinking of these questions helps tremendously in reflecting, and ensures that you are thinking through the entire event.

One note of caution is to ensure that you are focussing on reflecting on the activity being considered. For example, when reflecting on an iterative process it is important to focus on the iterative element. Take the case of writing a draft report on some costing exercise, which is then given to several individuals for comments, before coming back to you for re-drafting. If you are focussing on iteration then questions could include;

- Who did I send the draft to and why?
- Were all the comments received consistent?
- How did I feel when one came back covered in red?
- How could I improve the comments in future?

The danger is that you focus on the detailed costing exercise, prompting questions like why did I use full absorption....., which although valid, does not relate to iteration.

Some examples of reflective writing

Reflective writing should be personal. It is about you, how you felt, why you felt that way, and what you learnt.

'When Jane asked me to prepare the accounts for the section, my first reaction was pleasure. Finally this was a real task, with a real outcome, which I could get to grips with. But as the days rolled on and the deadline got closer, I realised the enormity of the task, and I began to find it daunting. I really began to feel that I would never get it done on time, and it began to take over everything.....'

'.....I really enjoyed delivering the presentation, I was the centre of attention, able to show my knowledge in the area, and make my colleague smile. I wish I had asked more people and arranged the room better, the classroom style didn't really allow people to discuss, but overall I have learnt that this is something I want to do more of,'

'When I received John's comments back I couldn't believe the amount of changes he wanted me to make. I know that there were some issues with my style, but he seemed to have completely re-written it, using his own words. This made me feel more like a typist than an accountant. When Fran e-mailed her comments they were completely different. I was a little embarrassed that she had corrected all my spelling mistakes (how could I have not checked them properly first?) but was pleased that most comments were positive suggestions for changes....'

3. Reflective writing

How to begin writing.

One really useful technique in beginning to write reflectively is to answer questions. Looking back at any experience you will find many questions spring to mind, and looking back at the evidence is a great way of prompting those questions. The reflective writing then becomes one of answering those questions in a way which can be understood by an assessor who wasn't there. You will find that in answering a question, several more are often prompted. So be careful that your reflection is not too protracted. A page or so of text should be sufficient to reflect on each activity.

Reflective writing is often best done in two parts. Completing some form of reflective writing immediately following the event will allow you to capture your feelings at the time. These immediate thoughts are often very subjective and emotionally driven, so look to revisit your reflection several weeks or months later, and re-write your piece more objectively.

Reflective writing has three main elements, and if you make sure that these are a framework in your mind when you start writing it will help to ensure you cover all the elements. The elements are:

- Returning to the experience.
- Attending to feelings.
- Re-evaluation the experience.

Returning to the experience is about taking yourself back and explaining what happened. The example portfolio in the student guide includes this section under planning and application, and this is a sensible approach. One real danger with reflective writing is that you just describe what happened without thinking through feelings and learning. So put all the descriptive elements of what happened in these sections, and leave the reflective section for feeling and re-evaluation.

Learning Activity: Return to an experience you have had in giving an oral presentation and answer the following questions. What was it about? Who asked

you? Who attended? What technology did you use? How long did it last? Where was it? What was your role? Who else was involved? How did you decide what to include?

Considering you feelings.

Attending to feelings is about exploring how you felt at different stages in the task. Feelings are really important, because the way you feel often drives how you perform in a task and the learning that is generated. Enjoying a task makes you wish to do it again, and may cause you to ignore smaller aspects which could have been done better. Similarly, negative feelings tend to stop you thinking through the experience, and can lead you to ignore possible learning. Exploring your feelings is more than simply stating how you felt, it should go beyond and consider why you felt like that.

Learning Activity: For the same presentation, consider the following questions, and explore your feelings. Were you pleased to be asked? Why? Were you nervous beforehand? Why? How did you feel during the event? Why? How do you feel the audience reacted? How did this make you feel? How did you feel after the event?

Once you have attended to your feelings you will be in a position to re-evaluate the experience, the third element of reflective writing.

Re-evaluating the experience is about thinking through what went well, what went badly, and how you would do it differently next time. So this brings out the real purpose of IPDS, which is to identify learning points.

Learning Activity: For the oral presentation, consider the following questions and re-evaluate the experience. What went well? Why did it go well? What went badly? Why did it not work as expected? How could you have avoided the problem? How could you make the experience better next time? What have you learnt?

With all reflective writing it is useful to revisit it after the event to make sure that you have completed it appropriately. This is especially the case with IPDS because your reflective writing will go in your portfolio and be assessed at your

interview. Hence look back over your reflective writing and ask yourself the following questions:

- Am I writing about me? Is it personal?
- Have I used 'I' and 'me' throughout?
- Do I explore my feelings?
- Does it go far beyond description?
- Do I say what went well, what went badly and why?
- Do I say how it would be different next time?
- Have I identified my learning?

If you assess your reflective writing by answering 'yes' to all of these questions then you are reflecting appropriately.

4. Using the CIPFA IPDS guide

The Example Portfolio – a useful tool.

The IPDS Student Guide includes an example portfolio for a fictitious student Jack Wilkinson, and includes all elements of his portfolio. This was specifically designed not to be a benchmark, but to be an average example of a student's portfolio. Hence parts of it are good, others are acceptable, but overall it meets all the requirements the assessors are looking for.

Each portfolio is likely to be very different as each student has very different experiences, but nevertheless it is useful to use the example portfolio to draw some really important lessons. These include:

- The length of the portfolio; notice that it is not excessively long yet includes plenty of evidence and reflection. Your IPDS portfolio does not need to be a tomb to be acceptable.
- The structure of the portfolio; each activity is broken into headings for planning, application, evidence, and reflection. Having a clear structure will make your portfolio easier to read and assist you in making sure you meet all the criteria.
- The language of the portfolio; read Jack's reflections and you will find it is personal and explores feelings, it uses 'I' and 'me' throughout.
- The elements of the portfolio; including the log, a complete portfolio has eight elements, and should any of these be missing then it will be returned to you for completion. So double check that everything is present.

There are additional 'portfolios' being made available on the CIPFA website, so look out for these. Again they will not provide you with benchmarks, but they will give you useful examples, and much confidence in your own portfolio which is always useful when completing something different.

Technical help available from CIPFA.

All aspects of the IPDS process are explained in considerable detail in the IPDS Student Guide which was sent to you at the beginning of your studies. Any developments in the IPDS process since your initial registration will be posted on the CIPFA Students website, so keep an eye here for help and prompts on how to successfully complete your IPDS.

CIPFA have also produced an Employers' Guide to IPDS, and it will be useful to ensure that your employer has a copy of this document, so they understand the process that you are completing.

There is regular information and hints on completing IPDS in all the CIPFA publications including Spreadsheet, and Take Account. Additionally, The National Student Forum (NSF) electronic newsletter often includes useful IPDS cases and information.

CIPFA provides technical IPDS support via the ETIS Helpline – telephone 0207 543 5678 or e-mail etis@cipfa.org. Additionally many CIPFA providers also offer IPDS support services, for details contact the colleges directly.

5. Other sources of information

Helpful web links.

All IPDS information and data is held on the CIPFA website www.cipfa.org.uk and follow the links for current students and IPDS.

Textbooks.

You have all the information you require to complete IPDS from the various CIPFA publications referred to above, but should you wish to read further then the work of Schon on the Reflective Practitioner is recommended.

CPD.

IPDS is designed to link directly into CPD, so at the end of your IPDS portfolio make sure that you identify your future learning goals which can then be your opening learning objectives for CPD.