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Small Business Pedagogic Practices

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ABSTRACT Understanding how learning for small businesses should best proceed constitutes a worthwhile, yet challenging, pedagogic project. In order to maintain their viability, small businesses need to be able to respond to new practices and tasks. Yet small businesses seem neither attracted to nor to value the kinds of taught courses that are the standard pedagogic practice of vocational education systems. Small business operators commonly view these courses as being irrelevant, inappropriate or inaccessible. Therefore, identifying the kinds of pedagogic practices that meet their needs and offer effective learning outcomes is a useful project. This paper reports and discusses the findings of a study of how 30 Australian small businesses learnt to implement a new practice: a recently introduced goods and service tax (GST). Interviews were used to understand the pedagogic practices that supported the learning associated with implementing the GST. In most cases, the process of learning comprised a movement from an initial reliance upon external contributions to a greater independence in practice premised on capacities residing within the small businesses. The key and most commonly reported contributions were those provided by localised support and expertise (e.g. experts such as affiliates, accountants, consultants, family, other small businesses). Localised support was potent when it assisted in identifying the goals for learning (e.g. the scope and requirements of the task) and the development of capacities to operate independently, as well as supporting and monitoring the progress with this innovation. A model of learning in small business was generated and validated through further interviews with small businesses. The model illuminates the need to go beyond the orthodox pedagogic practice of vocational education and training to consider options, such as localised learning spaces as the key source of small business learning.

Introduction

Identifying how small business operators and workers can learn effectively has become a governmental priority in Western style economies, such as Australia (e.g. Australian National Training Authority

[ANTA], 1998). Small businesses play an important economic role in contributing to employment in the communities in which they are located (Gibb, 1998). However, studies across western countries consistently report that small businesses are less likely to sponsor participation in structured training, make a lower level of financial commitment to employees' development and have lower levels of engagement in structured on-the-job training than large enterprises (e.g. Coopers & Lybrand, 1996; Bishop, 1997; O'Connell, 1999; Giraud, 2002). These findings often lead to claims that small businesses are not contributing equitably to national skill development. Moreover, as small business workers are less likely than their counterparts in larger enterprises to engage in structured credentialed training or be the subject of employer expenditure on training, these workers risk becoming socially and economically disadvantaged. Yet, Australian small business operators persistently explain their reluctance to engage with existing provisions of vocational education because they are perceived as inappropriate, ill-focused and inaccessible (e.g. Coopers & Lybrand, 1994, 1995; Kempnich et al, 1999). Therefore, small business operators question why they should sponsor the kinds of provisions that are offered through the vocational education systems when they fail to meet their needs (Roffey et al, 1996). However, because of the significance of small businesses to national economic well-being, and the need for workers in small and large enterprises alike to be engaged in the ongoing process of skill development, governments are keen to secure ways of supporting learning in and for small business. Yet, rather than just attempting to tailor existing VET pedagogic practices (e.g. taught courses), fresh approaches may be warranted to secure effective means of supporting learning for small business. It is necessary, therefore, to understand how learning for small businesses is likely to proceed and can be best supported. This may assist in identifying how provisions for small business learning should be organised.

To understand how learning for small business proceeds, the project whose findings are reported here exploited a unique opportunity – the introduction of a goods and service tax in Australia. Few Australian enterprises were exempt from administering the tax on behalf of the government and forwarding quarterly Business Activity Statements (BAS) to the Australian Tax Office. Most small businesses had to learn how to administer and enact the GST and BAS, to comply with government mandates, thereby presenting a possibly unique opportunity to understand how small businesses managed this learning task. Yet, while this opportunity presented a 'fixed variable' in the form of enacting similar processes, the inquiry revealed differences in the scope of the learning task, the readiness of operators and staff to engage in this learning and the approaches to develop the capacities required to comply with the mandated taxation practices. For some small businesses,

it meant little change, for others it required the adoption of systematic and/or electronic administrative practices, possibly for the first time, which required extensive new learning.

Nevertheless, there was considerable consistency in the overall learning process and the kinds of contributions that were most valued. Consequently, some tentative pedagogic bases and practices were identified by which learning in and for small business had proceeded. These include the movement from a reliance on sources external to the small business towards a greater independence in acting. In particular, the developing capacity to act independently to implement the GST was often premised on learning mediated by localised sources of support. The qualities of localised contributions providing guidance included an understanding of the enterprise and what the GST meant to the particular enterprise, and how ready it was to independently implement the required procedures. However, the processes of analysis and verification adopted in the study also aimed to understand learning for small business in activities other than the GST, in order to appraise the outcomes more generally.

To present, elaborate and discuss these issues, the paper commences with a brief review of what is already known about learning in small business, particularly from an Australian perspective. The review highlights a preference of small business towards workplace learning, rather than for taught, credentialed nationally-accredited training of the kind typically offered by the vocational education and training (VET) sector. Next, the paper describes the focus of the research, and the procedures used to gather and analyse data. Following this, the model of learning for small business that was identified and verified through this research is presented. Finally, some implications for the provisions and pedagogic practices of vocational education system are presented and discussed.

Learning in and for Small Business

In the United Kingdom, small- to medium-sized businesses are defined as those with up to 100 employees. However, the Australian Bureau of Statistics (ABS) defines 'small businesses' as being those with less than 20 employees. There are also 'micro-businesses' employing less than five employees, as well as 'own account' workers or self-employed, owner/operators of small businesses with no employees. Small businesses contribute significantly to national economic activity and employment. For instance, about half of all private sector employment in Australia is provided by small businesses, which account for around 97% of all private sector businesses (Australian Bureau of Statistics [ABS], 2000). However, over half of these businesses have no employees other than the operator. Therefore, a large portion of small businesses'

concerns regarding their level of skills is about personal development of individuals who own and operate small businesses (Kempnich et al, 1999). This suggests that these individuals might have quite different needs and aspirations than those who are seeking employment and advancement in other businesses. For instance, the need for credentials, around which so much of vocational education and training provisions are based, may be of limited importance to small business operators. Also, the nature and size of small businesses mean they have quite different organisational characteristics and skill development needs than larger enterprises (Barrera & Robertson, 1996; Kearney, 2000). These factors may well contribute to the apparent widespread disaffection by small business with taught courses.

Lack of Participation of Small Business in Taught Courses

Small business commitment to structured VET is, at best, weak. This does not mean that small business employees do not participate in structured entry-level training programmes such as apprenticeships. For instance, many apprentices (particularly in trades such as hairdressing, restaurant work and plumbing) are likely to be employed by small businesses. However, overwhelmingly, the data indicates that small business owners are reluctant to participate in or sponsor their employees' participation in taught courses offered through the VET system (Coopers & Lybrand, 1995; Gibb, 1997; Billett & Cooper, 1998). There are at least four reasons why these courses appear unattractive to small businesses. First, these courses often deny the reality of small business, usually merely reflecting large business or 'industry needs'. For instance, small business management courses are criticised for their use of big business management theory and practice (Kempnich et al, 1999). Yet, small businesses are not little big businesses, and have different priorities and needs.

Secondly, courses that conform to national industry prescriptions may be of limited interest. These courses are often claimed to lack a focus on or pertinence to the kinds of outcomes needed by small business. Central to this concern is the idea that what constitutes effective performance in workplace settings are likely to be highly situational (Billett, 2001a). Consequently, the goals for courses need to address those situational requirements, rather than needs that represent an aggregation of national industry needs. Of course, there is a complication here. Small business workers will likely want courses with learning outcomes that are portable across workplaces. Yet, it seems that the requirements of addressing specific enterprise needs are so compelling that unless the content of these courses is sensitive to these needs, many small business workers will be denied the opportunity to

participate in these courses or secure certification that arises from successful participation.

Thirdly, the pedagogic bases of these courses are often inconsistent with small business needs. For instance, Coopers & Lybrand (1994) identified the qualities of a preferred 'small business course'. These include courses being short, sharp and specific, available locally, having flexible timing, interactive delivery, related to specific problems and opportunities, pitched at an appropriate level, linked to participants' environments, and whose presenters have empathy derived from first-hand experience. From this, it seems small business operators want courses with learning processes based on practical experience, greater flexibility in course content and outcomes associated with immediate job requirements (Coopers & Lybrand, 1994; Roffey et al, 1996). However, these requirements present a difficult set of objectives for vocational education providers, particularly through curriculum frameworks that privilege uniformity of outcomes (e.g. national industry competency standards, core national curriculum documents), and whose operation and performance measures are largely premised on teaching courses.

Finally, the market-based provisions of VET probably hinder small business access to VET (Anderson, 1995; Burke, 1995; Billett & Cooper, 1997). Providing tailored courses to small business is often unattractive to VET providers who are pressed to secure the kinds of economies of scale provided by enterprises with large numbers of employees who can be engaged in the same courses or modules. Consequently, it is not viable to offer individualised, tailored and localised courses to meet small business needs, particularly in remote locations (Kempnich et al, 1999). These sets of factors prompt consideration for supporting and contributing to small business learning in ways other than through participation in taught courses. These options are likely to find support. It seems well understood by small business operators that effective learning can occur as part of everyday work activities. Consequently, opportunities arising in small business settings together with localised support may provide an environment for effective learning experiences for small business owners and workers.

Increasingly, these kind of options are being canvassed as a means to provide the learning experiences required to develop vocational skills that are highly pertinent to particular enterprises. Workplaces are increasingly being seen as sites for learning that can offer a remedy to the shortcomings of taught courses (Boud & Garrick, 1999). Moreover, for workers in many small business sectors, there is often no option other than to learn in the workplace, because it constitutes the only location in which to learn workplace requirements. Recent research elaborates small business workers' preference for learning in their workplaces (Coopers & Lybrand, 1994; Kilpatrick & Crowley, 1999; Raffo et al, 2000). They nominate 'learning as you go' as the best means of gaining skills as small

business owner/managers (Coopers & Lybrand, 1994). This approach is preferred because it is held to be practical and hands-on, the easiest and quickest way to learn, and occurs as part of work tasks. Yet small business preferences for learning are not confined to their workplaces. Interactions with others, particularly with other business owners, are also proposed as effective means of gaining skills, mainly because they provide pertinent advice (Coopers & Lybrand, 1994). Learning support is held to be most useful when it is context-specific and arising as a consequence of dealing with situated problems (Raffo et al, 2000).

Nevertheless, although useful, contributions to learning derived from everyday activities in the workplace alone may be insufficient. There are weaknesses to learning through work activities that need to be addressed, including not being able to access expertise external to the enterprise. Workplaces, for instance, have been shown not to be effective learning environments when learning something wholly novel and there is a lack of expertise associated with the new practice or process in the workplace (Billett, 2001b). Similarly, caution needs to be exercised in assuming that interacting with other small business operators will necessarily lead to learning ideas and procedures that are effective, particularly in dealing with learning novel tasks. An innovation such as the need for small business to implement a goods and services tax may well be of this kind for many small businesses. Thus, it becomes necessary to understand further how support for learning that is effective can best proceed in and for small businesses. This includes how the limitations of learning through work and access to support can be addressed.

Aims of the Investigation

The recent government mandated requirement in Australia for the implementation of GST and BAS presented both a context and opportunity to understand how small businesses learnt to implement these externally derived initiatives. The key questions for the project included:

- How did small businesses learn about and develop the capacity to implement the new goods and services taxation system?
- What were the kinds of variations in approaches taken by small business in response to this initiative and in what ways were particular approaches seen to be effective?
- What did they learn and what was most difficult to learn?
- What models of learning for small business can be identified from these experiences?

Procedures

The procedures adopted for this study focused on identifying and understanding how small business operators had learned about the GST and had implemented it. A grounded approach to data gathering and verification of analysis was adopted. Data were gathered from small business operators to identify key contributions to their learning, which were then used to generate a model of learning for small business. A sample of 30 small businesses participated in the first phase of the investigation. These comprised enterprises of different sizes (i.e. from micro-businesses with 1-3 employees to those that employ 20 employees), locations (metropolitan and non-metropolitan) and specialisations (i.e. a range of focuses on goods and services). Owners and managers (operators) of small businesses comprised the informants for the study. The sample was drawn from the Brisbane metropolitan area, as well as non-metropolitan areas in the state of Queensland, Australia. Assistance in locating these small businesses was provided by the small business community and the government partner – the Office of Small Business.

The main source of data was that elicited through semi-structured interviews with small business operators. Each interview aimed to develop a narrative about how the small business had learnt to implement the GST and BAS. A set of questions was identified from the literature, fashioned into a schedule and then trialed prior to the commencement of the practical investigation. The questions included those that sought to identify the level of readiness of the enterprise to implement this initiative, who or what had helped, what had interfered with or restricted the learning, and to understand the level of learning achieved. In addition, data on judgements about and justifications of different kinds of contributions to learning the concepts and procedures associated with the GST were gathered. Each interview was audiotaped and transcribed. From these transcriptions, 30 case studies were developed using headings that elaborated a description of the enterprise, its preparations for the implementation of the goods and services tax, and the processes of learning that occurred. Case studies were returned to participating businesses for comment and verification. This occurred through a subsequent interview.

The next phase of the study involved an analysis of the case study data to identify: (i) how small business operators learnt to implement the GST; (ii) particular contributions to their learning; and (iii) links between contributions to learning and particular learning outcomes. A tentative model of learning in and for small business was developed from this data (as described and discussed in the next section). This model was subsequently validated and refined through a separate round of interviews with 15 different small business operators. The aim here was

to ascertain whether the approach to learning the GST synthesised from the 30 case studies was applicable to other instances of learning novel practices. These small business operators were asked first about recent learning experiences they had engaged in (other than the implementation of the GST). Once they had recounted these interludes, the tentative model was explained to them and they were asked to what degree the model reflected what had occurred in those interludes. Most operators voluntarily commented on how the tentative model reflected their learning associated with GST, as well as their recent learning interlude.

Findings

It was predicted that a number of quite different approaches to learning to implement the GST would be identified from the data. In some ways, this prediction was upheld. However, these differences tended to be variations of processes and contributions that were quite similar. Overall, there was surprising commonality in the overall process to learning the GST across the 30 small businesses. This resulted in only one tentative model (see Figure 1) being generated from the data. The findings reported below first were those from the case studies of how each of the 30 small businesses learnt to implement the GST. In reporting the analysis of this first set of data, the following section refers to: (i) the focus and goals of learning; and (ii) the processes of learning

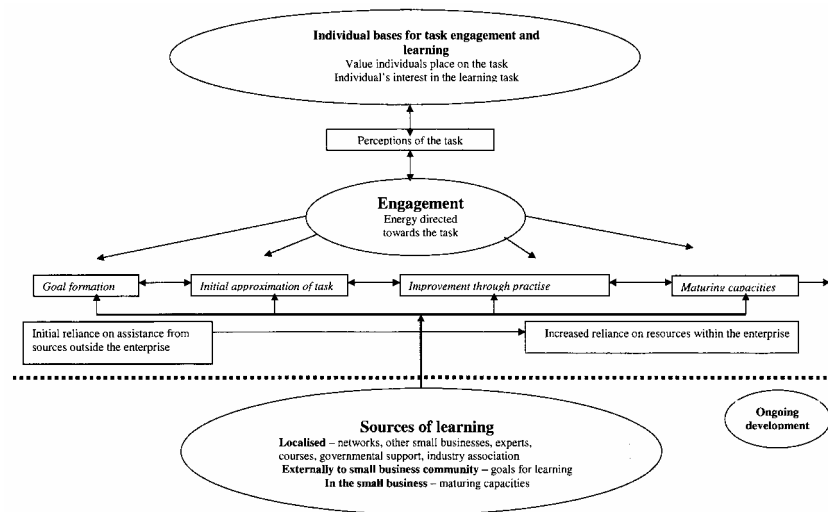


Figure 1. Bases for learning in and for small business.

Focus and Goals of Learning

Overall, although engaged in implementing the same initiative and through similar processes, the analysis of the case study data revealed variations in the focus of and goals for learning, and the scope of the learning process required by the small businesses. Differences in the tasks to be undertaken and the learning required (i.e. the goals for learning) are explicable through a consideration of four main factors. Collectively, these capture the degree of readiness of the small businesses for the learning task. First, there were distinct differences in the level and kinds of business administration capacities within the small businesses. These capacities were particularly pertinent to a task that focused largely on administrative procedures. Some of the small businesses were well placed to implement the GST because they already possessed the kinds of administrative skills required. However, other small businesses lacked these capacities.

Secondly, the levels of technological and infrastructural readiness varied across the 30 small businesses. For some, the existing administrative infrastructure provided a platform that only required incremental changes to implement the GST and BAS. For others, the requirements of the GST and BAS rendered obsolete their existing technology and infrastructure. For these small businesses, new means of organisation and administration were required, sometimes extending to the restructuring of their existing administration processes.

Thirdly, there were differences in the small business operators' interest in the task to be learnt and implemented. For some, the administration of their business was, at best, an unnecessary diversion from other more salient priorities; for others it was central to their business practice and personal interest. For instance, some of those engaged in professional practices (e.g. an optometrist and veterinarian) were not really interested in the task. They preferred and were in a position to pay for expertise to assist with financial and taxation-related tasks. Others relied on family support, particularly a female business partner (often a wife) to administer the business. Other small business operators' interests were closely aligned to administering a business in order to make a profit and were less interested in the actual focus of the business. These operators tended to be intensively engaged in learning to implement the GST, as they saw it as being central to managing the profitability of the small business. It became apparent from the interviews that individual small business operators' interest in the GST was varied, and this affected how they directed their energy and personal agency. This interest ranged from quite superficial engagement through to engagement that was quite intense. The consequence of this interest was the kind of goals for learning that were established in each enterprise. Some were about mere compliance, whereas others were about needing

to understand and practise the implementation of the GST in a way that exercised the taxation regime to the enterprise's full advantage.

Finally, the level of the small business operators' confidence to be successful in the task of learning emerged as being a salient factor linked to readiness. Those who had accountancy skills proceeded and engaged with sources of information differently from those who lacked these capacities and confidence. Some informants' confidence in proceeding was premised on their capacity to secure advice from close and trusted informants who had particular expertise. These included consultants, accountants and family members with business experience. Family members' contribution emerged as providing advice that was both trusted and valued, and also supported the confidence to proceed. Other small business operators' confidence was constrained by the scope of the activities before them and the sense of isolation they experienced. For these enterprises, the GST and BAS required significant changes to their work practice. Some enterprises had to integrate for the first time the use of computers into their daily work activities. This required the development of new skills, while making redundant other and long-standing capacities. The task of learning to implement the GST, for these small business operators, often seemed perilous and uncertain. The goals for these enterprises were significant and demanded the learning of a range of new capacities. Yet, for others, the goals were easier to achieve, requiring only small adjustments to existing practices. It was a simple adjustment to book-keeping activities (i.e. the placing of additional columns in a journal) or additional meetings with accountants who would perform these tasks for the small business.

So, in understanding how learning in and for small business might proceed, issues of readiness for learning, the scope of the learning required, and operators' interest in and confidence to proceed with the learning were identified as being salient. They established the kinds and scope of the goals for learning for each enterprise. Given the diversity of needs and variations in the levels of readiness to engage in the task of learning, a model of small business learning needs to accommodate differences in the scope of the learning tasks, the degree of support required and the diverse base of learners' readiness.

Process of Learning

An analysis of the case study data identified patterns of what was useful from the different contributions to the small business operators' process of learning how to implement the GST. The small business operators ranked the utility of contributions to their learning of the GST, and then justified and illustrated the utility of those contributions. The categories of contributions to learning were proposed as 'Just getting in and doing it', 'Advice of other small business operators', 'Local networks',

'Consultants/tax specialists', 'Courses', 'Governmental support', 'Industry association' and 'Others'. These categories had been identified from the literature review. The small business operators ranked these contributions from 'Indispensable' through to 'Irrelevant', with a 'Not applicable' category. Table I presents the aggregated data of the 30 small business operators' ranking of these contributions. The left-hand column lists the contributions identified in the literature and those generated by the small businesses follow under the heading of 'Other'. In the columns to the right of the category of contribution, the aggregated responses to the perceived utility of these contributions are presented.

Contribution	NA	Irrelevant	Not useful	Useful	Very useful	Indispensable
Just getting in and doing it	2		1	3	8	16
Advice of other small business operators	2	6	5	9	4	2
Local networks	7	7	4	5	5	2
Consultants/tax specialists	2	1	1	5	6	17
Courses	10	2	3	4	8	4
Governmental support	3	2	5	12	5	2
Industry association	8	6	3	5	5	4
Others, e.g. Family					1	5

Table I. Overall contributions. Note: a small number of informants responded more than once to the above categories and some made no responses.

Table I makes explicit differences in the reported utility of these contributions. 'Just getting in and doing it' and 'Consultants and Tax specialists' were consistently ranked the highest in utility with 23 and 24, respectively, of the 30 respondents claiming these as being either 'Indispensable' or 'Very Useful'. However, 'Advice of other small business owners' and 'Local networks' were more likely to be seen to have low utility. Although 'Courses' carried the highest frequency of being judged 'Not applicable', it was found that when taught courses were actually accessed they were likely to be viewed as being of greater rather than lower utility. This finding is useful. Robinson (1997) claimed that, despite the reported disaffection of small business for taught courses (see Coopers & Lybrand, 1994, 1995), the majority of small businesses had not attended any courses. Here, when they participated, small business workers expressed satisfaction with their participation in VET courses. Both 'Government support' and 'Industry associations' also shared a

mixed review of their utility with similar numbers referring to their high and low utility. Among other contributions reported as 'Not applicable' were 'Local networks' and 'Industry associations'. The contribution of family members to learning the GST/BAS was the most frequently nominated 'Other' category. Its consistent reporting by some small business prompts its inclusion in future accounts of small business learning. Indeed, later articles pertaining to the contributions of family members were identified in the literature. Ten 'Other' categories (including tax office website and hotline) were nominated, but not included in Table I, since each was mentioned by only one small business.

Overall, the two contributions most consistently reported as providing the strongest support for learning this initiative were 'Consultants and Tax Specialists' and 'Just getting in and doing it'. The former is perhaps not surprising given the particular learning task. However, it emphasises and exemplifies the need to access expertise from outside the enterprise to secure knowledge not available within it, and where learning may not be effective through deduction or trial and error alone. As elaborated below, the effective qualities of this expert support were its localised character and that it understood the enterprise, its needs and capacities. Yet, alongside this external contribution is contrasted the other highly ranked contribution – 'Just getting in and doing it'. This contribution is located within the small business with its source residing in the operators' interest. That 'just getting in and doing it' was nominated by so many small businesses operators reflects current research which holds that learning in and at the workplace is an important means of gaining new workplace skills for small business (Coopers & Lybrand, 1994; Kilpatrick & Crowley, 1999; Raffey et al, 2000), as individuals engage in the process of constructing meaning and developing procedural capacities through participating in conscious goal directed activities.

The data on 'Other contributions' warrant mention. Distributions in the frequency of the perceived utility of other contributions suggest wide differences in perceptions of their value. That is, contributions that were of little use to some small business operators were perceived by others to have provided an indispensable support. This then leads to a consideration of different kinds of contributions and their location to the small business. Some of these contributions may be inherently remote from small businesses (e.g. government support, ATO web-site and help line, Industry associations, etc.), some are more local (e.g. local networks, family support, courses, accountants and some consultants) and some are located within the small business (e.g. just getting in and doing it, book keeper, other staff).

Therefore, this data indicates an overall utility of particular contributions. Expert advice and the engagement by small business in the learning task stand out as being widely supported. However, other

contributions were valued in different ways and for different purposes by the small businesses.

The qualitative data was used to identify the particular attributes of each contribution in order to understand its utility. Most important was the capacity of these contributions to provide assistance through understanding the particular requirements of the small business, including its readiness to engage in implementing the new tax, and to provide the kind of advice that was helpful and also timely. There was a need for advice and support to coincide with the particular stage of implementation in which the enterprise was engaged. Underpinning the acceptance of this advice was its source, and the degree by which the small business operator trusted and valued that advice. The qualitative data are used below to elaborate a model of learning for small business.

Towards a Model of Small Business Learning

Given their different starting points and scope of the required learning, the findings identified a reasonably common learning process had occurred in the 30 small businesses. Commonality in the findings about the processes of goal formulation and learning, as well as the kinds of contributions that assisted these processes, was used to generate a model of small business learning (see Figure 1).

It was this tentative model that was appraised by 15 other small businesses in the second phase of data gathering. Overall, the participants in the second round of interviews supported the tentative model and verified its applicability to learning interludes other than the GST. The model has three key components. The first is a consideration of the engagement in the task. The second is an interpretive process of learning that extends from goal formation through to increasingly maturing approximations of the task. That is, there is no set end-point; instead, an ongoing process of attempting to achieve independence with the task. However, the end-point is likely to be different for each enterprise. For some, understanding the principles enough to ensure that bookkeepers and accountants are performing adequately on their behalf is the desired goal. For others, developing the capacity to perform the task without having to resort to accountants and consultants was the key learning goal. For others, the capacity to utilise effectively and manage the new technology that this initiative required was the key goal. The third component is the kind of contributions that small businesses can access and the utility of those contributions at particular times in the learning process.

Formulation of Goals

In learning to implement the GST, the small businesses all commenced with a process of formulating goals and then proceeded to develop the capacities required to implement the initiative (see Figure 1), albeit constructed differently. In this figure, at the top, reference is made to how the small business operators perceived the task and elected to engage in it. Central here was their interest in the tasks that had to be learnt (i.e. the degree by which these tasks captured their interest). This determined the degree by which they engaged and the scope of the intentional learning they would direct to the task. This interest and their readiness shaped the individuals' goals, and how they proceeded with their engagement in the task and how they learnt. As noted, there were differences in the kind and scope of learning undertaken that were predicated upon the operators' interest in what had to be learnt. So, for instance, the business entrepreneur engaged in setting up systems, engaging consultants, seeking advice and training staff. Interestingly, in one small business, the level of readiness that was generated by a very engaged entrepreneur proved to be partially counter-productive. The forward planning and electronic systems that had been implemented had to be revised when some last-minute changes to the taxation legislation occurred. These changes rendered their newly-installed electronic administration and management system unworkable. In other small businesses, the interest in and confidence about the new task resulted in only last minute planning and changes that were as minimal as possible to conform with the legislation. Then there were other small businesses who contracted out these tasks to a book keeper or accountant, or those whose business operations were relatively unaffected by these changes. So, the common need to engage in the task was shaped differently by the interest in and confidence of the small business operators, and the degree of change the task required of the small business.

Phases of Learning Process

The small businesses were commonly identified as engaging in three iterative phases of learning. These comprised initial approximations of the task, and improvement through practise until independent performance of tasks (or maturing capacities) was achieved. The initial approximation of the task was the phase where small businesses initially attempted to implement the GST and enact the BAS. It is here that local mediation was salient. It was especially useful when able to understand the particular requirements of the enterprise and then guide the enterprise's passage towards independent performance. The importance of practice (i.e. 'getting in and doing it') cannot be under-estimated. It was through engagement in activities associated with the implementation of

the GST and BAS that procedures were developed, and refined through learning premised on problem solving, and 'trial and error'. As the small business operators' knowledge and experience widened, some of them reported being more confident and able to address new problems and tasks, with decreasing need to refer to external sources of information. For many of these small businesses, the goal was to develop a capacity that would free them from a dependence upon outside expertise. These phases led to independent performance as depicted in Figure 1 as a maturing capacity to act independently. In most cases, small business operators came to rely less on external advice as they learnt to be more or less independent in securing their goals. To rid themselves of the financial burden that reliance on accountants caused was a specific goal of a number of the enterprises. Those businesses that delegated matters pertaining to the GST and BAS to book keepers and accountants outside of the business were in the minority. The data demonstrated, in most enterprises, a clear movement from an initial reliance on external sources of advice and support to the development of an internal and more independent capacity to effectively implement the new task. Some small operators came to rely less on external advice and processes than others. Others had always relied on external sources of advice, and would continue to after the implementation of the GST and BAS. Throughout the phases of the learning process, the pace, appropriateness and timeliness of advice and assistance (e.g. when engaged in novel activities) were identified as key bases for effective support of these small businesses' learning.

External Contributions to Learning

External contributions to learning play important roles in different ways and at different times. The key basis for this learning that was identified in the study comprised localised forms of support that provided relevant and pertinent advice premised on an understanding of the small businesses' needs. Collectively, localised support through experts, family, and other small businesses made the most significant contributions to learning at different times and in different ways. Importantly, while much of this localised support had significant pedagogic properties, they would not be recognised as such within current conceptions of vocational education provisions. A weekly tennis game, for instance, became an important learning environment for the members of a tennis team, many of who were small business operators. They had known each other for many years, and discussed and deliberated the requirements for principles underpinning and procedures needed to implement the goods and service tax at their weekly game. So the tennis club and its weekly meetings became a 'learning space' in which the small business operators came to consider the task at hand, develop and refine goals, discuss and

appraise the kind of procedures they need to adopt and have the opportunity to monitor multiple instances of the enactment of this task across their small businesses. Underpinning this learning space was trust and some familiarity with the small businesses owned by team members. Then, there was the group of women who were the book keepers to their husbands' small businesses. Two instances of their learning spaces were identified. First, a group of women organised meetings throughout the implementation of the goods and service tax in order to share experiences and monitor their progress. This was something they initiated and organised for themselves. Second were the group of women who used to discuss the goods and service tax on a daily basis in a school car park while they picked up and dropped off their children at the school. All have implications for how learning in and for small business might best proceed. These instances suggest the need for the recognition of pedagogic practices occurring in the locality of the small business workplace. Together with what occurred in the workplaces they seem most potent. Technical expertise is most helpful in supporting small business in their learning when it is coupled with an intimate understanding of the enterprise's needs and is experienced through trusted relationships. Perhaps this is why the contributions of trusted partners within families were so frequently acknowledged. These findings suggest that, if both the economic and social goals of enhanced participation by small business are to be realised, then options such as localised arrangements for learning support need to be encouraged and acknowledged.

Learning Spaces and Localised Support

This study, although small in scope, has provided some useful insights into how learning occurs when small businesses confront a new task. Of course, there are limitations to the study. As noted, it is quite unusual for all businesses to be asked to learn the same task. In this instance, considerable resources were made available by government, industry associations and the financial sector to assist businesses in their learning. Also, because it was widely enacted, it precipitated the kind of learning spaces – interactions in the tennis club and the school car park – that might not have otherwise occurred. The findings point to the importance of localised support and the engagement of the enterprise in learning new initiatives. The accessibility, pertinence and timeliness of localised support seem to be most important. However, the small business operators themselves cannot be passive participants in this process. They have to engage with others, but also critically. They need to engage in the kind of thinking or acting, which causes them to consider the shared information in ways that will permit them to appraise its applicability to their business and then monitor its effectiveness. In this

way, it is easy to recognise similarities between these pedagogic practices and others such as action learning or problem-based approaches to learning. Overall, it seems a combination of the support provided by the workplace, its affordances and individual actions underpin the richness of the kinds of learning processes identified in the study.

In conclusion, the key lesson for vocational education policy and practice arising from this study is the need to look to alternate kinds of processes and contributions to assist learning in and for small businesses. Although disaffection with taught courses was evident here, it was also found that participation in these courses was valued in learning specific skills that probably would be difficult to be learnt elsewhere. However, given the situated requirements of work performance and what constitutes strategic action, taught courses alone may never be in a position to secure these kinds of outcomes. These kind of requirements suggest the need to look beyond the orthodoxy of taught courses to consider how the kinds of learning spaces identified in the study might be organised to assist learning not only for small businesses, but for vocational education provisions more generally.

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