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WIDENING PARTICIPATION AND CONTEXTUAL ENTRY POLICY IN ACCOUNTING & FINANCE

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The paper examines the performance of accounting and finance students entering university via a ‘widening participation’ scheme that seeks to attract students who have been historically under-represented in higher education. Focus is placed on the policy of providing contextual entry offers that recognise that academic qualifications be judged in the social context in which they were achieved.

Accounting and finance recruits the highest proportion of ‘widening participation’ students at a UK ‘Russell Group’ university and provides a key arena for investigating widening participation policy. The study is based on a quantitative analysis of relative performance levels over 12 years and interview findings with 27 students.

The quantitative results show that those receiving contextual offers perform at least as well at university level as students with equivalent entry qualifications, thereby supporting contextual entry offer policy. The paper also provides insights into why accounting and finance is popular with ‘widening participation’ students.

1. Introduction

This paper provides evidence to appraise the effectiveness of contextual entry policies designed to increase the participation of under-represented socio-economic groups in undergraduate education.

In the last 50 years, many developed nations have experienced a large increase in the number of young people entering higher education. The UK undergraduate population, for example, has risen from approximately 200,000 students in the 1960’s to 2.5M students in 2009 (The Panel on Fair Access to the Professions, 2009), and the proportion of 17-30 year olds attending university had increased from 14% in the mid-1980’s to 43% by 2007 (Connor, 2001; Chowdry et al., 2013). Where governments have enabled the expansion of undergraduate education, universities have been encouraged to attract a more diverse student body including young people from backgrounds whose participation in higher education has historically been low. The under-representation of students from lower socio-economic groups is claimed to be a

¹ I gratefully acknowledge the interviewees in taking time to offer their candid views, and the data collation assistance provided by Dan Herbert, Anne Snell and Shavie Manku. I acknowledge the financial assistance of the University Educational Enhancement Fund.

common issue across all ‘industrialised’ countries (Hutchings & Archer, 2001). For example, Jerrim (2013) reports that the children of professional parents are approximately 3 times more likely to gain access to ‘elite’ universities in comparison to the children of working-class parents in Australia, England and the USA. This has led universities to develop various intervention strategies aimed at countering social and economic disadvantage to ensure universities attract a wider range of the population (Barac, 2015).

This paper analyses interventions relating to undergraduate student recruitment, described in the UK as ‘widening participation’ or ‘fair access’ policies, where applicants perceived to come from under-represented socio-economic groups are given lower, contextual entry offers. The paper provides a 12 year longitudinal study of the relative performance of those eligible for contextual offers, and uses interviews to explore their experiences as the first in their family to enter university.

The research is set within a UK ‘Russell Group’² university, a group of institutions who are among the focus of UK ‘widening participation’ policy due to their historic tendency to recruit students disproportionately representing the higher socio-economic groups in society. The study focuses on the undergraduate degree programme, accounting and finance, with the highest proportion of ‘widening participation’ students within the university. Accounting and finance undergraduates represent a group whose constitution and future trajectories are a key indicator of social mobility (Ashley et al., 2015). The Panel on Fair Access to the Professions (2009) notes that between 1958 and 1970, the biggest decline in UK social mobility occurred in accountancy (alongside journalism) influenced by the expectation that accountants hold a university degree. Although only 7% of the UK population attend independent, selective privately-funded schools, 70% of UK finance directors had done so (The Panel on Fair Access to the Professions, 2009). A study by the UK Social Mobility and Child Poverty Commission reported that ‘big 4’ accountancy firms recruit the majority of trainees from a narrow group of Russell Group universities (Ashley et al., 2015). Gaining access to those universities therefore becomes a key issue in addressing social mobility in accountancy. As quoted by one interviewee in the Social Mobility and Child Poverty Commission report: “can’t this inequality of background be fixed at university application stage rather than fixing it at employment stage?” (Ashley et al., 2015: 48).

² A self-selected group of 24 ‘leading’ UK universities (see <http://russellgroup.ac.uk/> for details).

1.1 Contribution

The paper provides evidence to appraise ‘widening participation’ and contextual entry offer policies by examining both the relative performance and experiences of widening participation students, and contributes to the body of literature discussing how universities and educators can adapt teaching and learning strategies to cater for a larger and increasingly diverse undergraduate population. The study also investigates the popularity of accounting and finance with widening participation students, and explores what motivates widening participation students to study accounting and finance.

This paper is organised as follows: the next section introduces widening participation policy and contextual entry offers as implemented in the UK whilst Section 3 reviews prior research on widening participation. Section 4 details the methods used in this study before the results are presented in section 5. A discussion (section 6) and conclusion (section 7) complete the paper.

2. Widening participation policy in the UK

Widening the range of the population entering university has long been a goal for policy makers in the UK and elsewhere. Participation in UK higher education has historically represented students from the most advantaged socio-economic groups within the population. For example, only 3% of young people from the three lower social class groups³ participated in higher education in 1950 (Connor et al., 2001).

A number of policy measures have been implemented that aim to widen participation in higher education. For example, ‘access courses’ were introduced in the 1970s to assist those without conventional entry qualifications to attend university (Hoare & Johnston, 2011). However, since the 1970’s, socio-economic inequalities in both degree participation and achievement rates appeared to have worsened (Chowdry et al., 2013) and it is asserted that social mobility has slowed down in the UK and is generally lower than other developed economies (The Panel on Fair Access to the Professions, 2009; Reay, 2006; Brown, 2014; Ashley et al., 2015). In 1997, over 80% of young people in the highest social class (‘I’) entered higher education compared to 14% of the same age group in social class ‘V’ (Connor, 2001; Yorke & Thomas, 2003).

³ Using the 1992 Standard Occupational Coding System.

The 1997 Dearing Report recognised the under-representation of lower socio-economic groups and sought to reinvigorate policy measures to increase participation from under-represented groups (Connor, 2001; Hoare & Johnston, 2011). However, despite the rapid growth and expansion in the number of undergraduate opportunities in the UK, the under-representation of students from lower social-economic classes has persisted (Connor, 2001; Leathwood & O'Connell, 2003; Longden, 2004).

The participation rates of different socio-economic groups varies between higher education institutions: in 1999, the three lowest social class groups represented less than 10% of the intake at Oxford & Cambridge, 15-20% at 'pre-1992'⁴ universities and over 30% at 'post 1992'⁵ universities (Connor et al., 2001). Brooks (2002) also observes that where lower social classes increased their participation in higher education, it was largely concentrated in former polytechnics and 'new' (post-1992) Universities, rather than 'old' Universities (see also Hutchings & Archer, 2001; Reay, 2006). 'New' universities recruiting from a wider range of social-economic groups were also found to have the highest drop-out rates (Reay et al., 2010).

Participation rates also differ between subject areas: in 1999, the three lowest social class groups represent 13% of entrants to medicine and dentistry, but 30% of those opting to study business, administrative studies, engineering or technology (Connor et al., 2001). Ball et al. (2002) also found differences in the degree subjects chosen between different groups of students. Those from non-selective, state-funded schools, were more likely to choose accounting, business, education and social sciences subjects, whereas students from selective independent, privately-funded schools favoured the humanities, medicine and pure sciences.

Much of the difference in the representation of socio-economic groups can be explained by the educational qualifications of students entering higher education. Taking prior educational attainment into account, participation from the four lowest socio-economic groups in 2000 was 16% in 'Russell Group' universities but 19% across the UK sector (Reay, 2010). A large scale study of higher education participants controlling for prior attainment found that the gap between those attending university from the most and least deprived socio-economic backgrounds was 1% for males and 2.1% for females (Vignoles et al., 2008; Chowdry et al., 2013).

⁴ Research led universities established before 1992 that generally have higher entry requirements.

⁵ New universities, including many former polytechnics, established after 1992 that generally have lower entry requirements.

However, other findings lead commentators to assert that academic qualifications do not explain all the variance in participation rates across social groups. For example, Jerrim (2013) reports that only 73% of the gap in access to ‘elite’ universities can be explained by prior educational achievement. After controlling for relative exam performance, Mangan et al. (2010) found that students from lower socio-economic contexts were less likely to attend prestigious UK universities.

Several large scale UK studies find that given a comparable level of prior academic achievement, students from state-funded schools generally perform better at university undergraduate level than privately-funded, independent school students (Smith & Naylor, 2001; HEFCE, 2003; 2014; Moore et al., 2013). Across different subjects, state sector students in ‘business studies’ were found to have the largest advantage over their independent school peers (HEFCE, 2003). As independent schools are generally selective, non-state, fee-paying institutions, their students generally represent the higher socio-economic groups in the UK. These findings therefore cast some doubt on the assumption that prior equivalent academic *qualifications* represent equivalent academic *ability*. This observation remains robust after considering differences in the performance of students across universities, different types of state-funded school and different measures of prior academic achievement (HEFCE, 2014). The findings support the view that students in privately-funded, independent schools are supported to perform to the best of their potential whereas students from some poorer performing state-funded schools can catch up to their full potential as they move through their undergraduate programmes (Smith & Naylor, 2001; Moore et al., 2013). Commentators debate whether the findings are due to a ‘temporary added value’ effect whereby independent school students receive specific exam coaching and advice that becomes irrelevant at university level, or whether independent school students have less incentive to gain good degrees at university because they have a more advantageous position in the labour market (HEFCE, 2003). A large scale study at the University of Bristol supported HEFCE’s observations by finding that students from state-funded schools outperformed students from independent schools in university exams and final degree classification consistently across faculties (Hoare & Johnston, 2011).

Students from state-funded schools may also be disadvantaged in gaining entry to ‘elite’ universities due to their selection of pre-university subjects. Guidance on subject selection is argued to be systematically distinct where state-funded schools, incentivised by the performativity of published league tables, are more likely to allow or encourage students to take

‘non-preferred’ pre-university (A-level) subject combinations that are discouraged by ‘elite’ Universities (Fazackerley & Chant, 2008; Grimston & Waite, 2008; Rowbottom, 2013).

Although prior educational attainment provides the best predictor of undergraduate success, policy makers question whether equal prior examination grades represent equal potential and have recommended that it is appropriate to consider contextual factors given the differences in applicants’ learning opportunities and circumstances.

In the UK, the 2004 ‘Schwartz Report’ (Admissions to Higher Education Steering Group, 2004) encouraged universities to develop ‘fair access’ policies that included the consideration of contextual factors in recruiting students (Moore et al., 2013). The 2004 Higher Education Act introduced Access Agreements that required universities to detail how a portion of the income received from student fees would be used to implement policies designed to encourage applications from under-represented groups (Cable & Willetts, 2011).

After the government introduced reforms to higher education funding in 2010 that significantly increased tuition fees, a new Access Agreement or ‘widening participation’ policy was required by English universities in order to charge anything above the lowest tuition fees. The ambition of the Access Agreement was expected to be proportionate to the fee premium institutions expected to charge and was intended to detail how universities attracted and retained students on their most selective programmes (Cable & Willetts, 2011). The Access Agreements were judged by a newly created body, the Office for Fair Access (OFFA), who prepared progress plans for each university and held the right to fine those who failed to make progress and to withdraw their Access Agreement thereby preventing them from charging more than the minimum tuition fee.

English academic institutions now therefore provide ‘fair access’ or ‘widening participation’ schemes, in line with their Access Agreements, that are designed to encourage students from ‘non-traditional’ backgrounds to attend university. In 2013/14 it has been estimated that UK universities spend £96M on ‘outreach’ activity and £611M in total on measures of support (Davies et al., 2014).

In a departure from prior policies that focused on using financial support to encourage students from low socio-economic groups to enrol, universities have been encouraged by the Government to make contextual offers to students that link entry requirements to an applicant’s socio-economic background (Cable & Willetts, 2011). Typically, students from a particular

geographical location, and subject to specific social criteria (e.g. first generation of their family attending university) can receive an admissions offer one or two grades below standard offers made to other students.⁶ Accepting contextual admissions rests on the assumption that university entry grades can give a misleading measure of academic ability. That is, students from poorer performing ‘areas’ may offer lower entry grades but possess equivalent academic ability as students from better performing ‘areas’ due to, for example, differing levels of advice, support and resources from schools, families and communities (see Hoare & Johnston, 2011).

This policy has attracted controversy. Following its introduction, the Independent Commission on Fees (2013) found that there had been a growth in applicants from less disadvantaged postcodes although this growth was less noticeable in the more selective universities. Reports from the Social Mobility and Child Poverty Commission claim that, “widening participation programmes within the most selective universities are making slow progress” (Ashley et al., 2015: 17) whilst government ministers have specifically criticised selective universities for making inadequate progress on admitting more students from disadvantaged backgrounds (Cable & Willetts, 2011). In response, leading UK academic institutions claim “it is utterly dishonest to ‘dumb-down’ admissions requirements to create a more socially-balanced student body. Problems with children’s upbringing and schooling are to blame for a lack of working-class students entering the elite universities” (see Johnson & Paton, 2012:1). Contextual data offers can also conflict with institutional objectives to maximise league table position (Moore et al., 2013) which is strongly influenced by admission grades.

This paper therefore seeks to contribute to this debate by understanding the relative performance of ‘widening participation’ students. The paper proceeds by reviewing prior research on widening participation.

3. Participation in Higher Education

A minority of prior research on widening participation in higher education has focused on human capital theory – that the perceived net economic benefits from education, rather than socio-economic status *per se*, explains why students decide whether to attend university (Davies et al., 2014). Students might be qualified to participate in higher education but perceive that the

⁶ Universities across the UK typically make students conditional entry offers based on gaining or exceeding specific grades in their school Advanced Level (A-level) examinations. Offers are commonly made to students on the basis of 3 grades e.g. BBB. A standardised system is used to convert grades into numerical equivalents known as ‘tariff points’. This enables students to enter University with qualifications other than A-levels as long as grades offer the same level of tariff points as the equivalent ‘grade offer’.

chances of getting a better job or career are not enhanced by a university degree (Gorard et al., 2006).

However, the majority of research accepts that the selection of educational pathways represents a more complex sociological process (Reay et al., 2010; Crawford et al., 2011). In their comprehensive review of the widening participation literature, Gorard et al. (2006) suggest that individual participation in higher education reflects a lifelong pattern. They argue that informing individuals of the net benefits to be gained by higher education and removing barriers to entry will not resolve the differences in participation rates. Educational pathways are shaped early in life within an individual's socio-educational context where parents and families are argued to be particularly influential (Gorard et al., 2006). Social inequality is therefore regarded as institutionalised and reproduced in higher education (Kettley, 2007).

This perspective added a socially embedded dimension to decisions about whether to participate in higher education and which institution to apply to (Brooks, 2002). It asserts that educational choices may be influenced by student dispositions: students attend institutions and choose subjects that they believe 'people like them' should choose thereby potentially reproducing social positioning (Bourdieu, 1991). The pedagogy, values and social experiences of institutions can influence educational pathways where students self-censor their choices by opting out of particular institutions or programmes (Ball et al., 2002; Thomas, 2002; Lyons, 2006; Davies et al., 2008). This sociological perspective can be linked to human capital theory by influencing student *perceptions* of the net benefits to be gained from higher education. It thereby focuses on why students might perceive that the chances of getting a better job or career are not enhanced by a university degree.

Educators are argued to play a key role in supporting or challenging student dispositions and maintaining practices that can inhibit certain possibilities through, for example, the advice or encouragement provided to students, the curriculum on offer and where they might 'fit in' (Oliver & Kettley, 2010). However, Gorard et al. (2006) report that there is little evidence that teaching/assessment approaches are being adapted to teach changing, diverse cohorts of students. Connor et al. (2001) found that students from lower social groups expressed negative views about elite universities such as Oxford and Cambridge where they perceived that 'people like them' would feel isolated in an alien culture even if they could meet the entry requirements, and they generally lacked the self-confidence and esteem to apply. Widening participation policy has

therefore historically sought to influence student dispositions about attending university and encourage those who do attend to ‘fit’ in.

The paper seeks to understand the performance of students who enter university through a widening participation scheme. The first stage of the study provides an analysis of the academic performance of ‘widening participation’ students in comparison to other students on the programme with equal entry qualifications over 12 years. The second stage of the analysis reports on findings from 27 interviews with students who have entered university after completing a ‘widening participation’ programme. The interviews aimed understand what motivated students to pursue an accounting and finance degree, and to provide context to the quantitative results by understanding students’ perceptions of university education. The analysis aims to synthesise the interview data and quantitative exploration of performance to identify issues that assist or hinder previously under-represented groups to successfully ‘fit in’ at university and fulfil their academic potential. In doing so, it seeks to contribute to our understanding of a dynamic, diverse undergraduate student body.

The paper proceeds by detailing the methods used to undertake both stages of the analysis in section 4.

4. Methods

The study focuses on students entering an accounting and finance undergraduate programme, a degree that recruits the largest proportion of widening participation students. The research setting, a Russell Group university, provides an institution that is specifically targeted by government ‘widening participation’ policy in adopting measures to pursue equal participation across social groups for those with equal academic potential. The ‘sample’ university takes approximately 80% of its undergraduate intake from state-funded schools with approximately 20% from low socio-economic groups. In common with many other ‘Russell Group’ universities, the widening participation scheme represents the final point in a programme of ‘outreach’ activity. Policies regularly include school visits, master classes, student mentoring and summer schools targeted at specific student groups from the commencement of secondary high school (11-12 year olds).

The widening participation scheme was introduced in 2000 with less than 100 applicants and has expanded since its inception. By 2014, it recruited approximately 350 students

(one third of scheme applicants) which represented around 6% the total undergraduate intake. Eligibility for the scheme is based on: a) being the first generation of their family to apply for higher education at 18-19; b) living in a designated location with low rates of progression to higher education; and c) having parents occupying non-professional occupations. Students who apply and meet the criteria then complete a university 'shadow day' where they attend lectures and seminars in the company of existing student mentors and an online study skills module. To pass the widening participation scheme, students must complete the scheme and pass an academic assignment set by the 'host' department.

Those passing the scheme get a 'contextual' offer (normally one or two grades below the 'standard', non-contextual offer) where they make the university their first choice. If students then achieve their 'standard' offer, they receive a financial scholarship for each year of successful study. The scheme has been shortlisted for higher education awards and commended by government regulators and agencies.

The quantitative analysis examined the relative performance of 821 students undertaking the accounting and finance degree programme between 2004 and 2015. All students entering the degree programme who participated in the widening participating scheme were matched with other students on the programme. The study aims to test the central premise underlying widening participation policy: that equal entry *qualifications* do not necessarily offer equal academic *potential*. Contextual entry policies are justified if students meeting widening participation criteria perform better on average than those students with equivalent qualifications. The study therefore hypothesises that, 'widening participation students do no worse on average than students holding equivalent qualifications'.⁷

A matched pair sample enables one to explore the relative performance of students who participated in the widening participation scheme against a control group of students who have entry qualifications (converted into 'tariff points') viewed as equivalent by universities. Research has consistently found that prior academic performance, as a measure of learning ability and motivation, has been found to be strongly associated with university performance (for example, see Eskey & Faley 1988; Doran et al., 1991; Smith & Naylor, 2001; Gracia & Jenkins, 2003; Gammie et al., 2003; Duff, 2004; Admissions to Higher Education Steering Group, 2004; Byrne

⁷ For the programme under investigation, contextual entry offers are *normally* 2 A-level grades below the 'standard' offer. However, for other programmes at that institution, and across other institutions, the difference between the contextual and standard offer varies.

& Flood, 2008; Surridge, 2008; Kirkup et al., 2010; Hoare & Johnston, 2011; HEFCE, 2014). As the institution and degree is held constant, this thereby reduces variability in degree performance across subjects and universities.

The students in the sample are also matched on the basis of year of entry to control for variations in the degree programme over time, and gender. Although prior research presents inconsistent results, gender has been found to systematically influence degree performance in some studies where female students outperform male students at university given the same prior academic attainment (Smith & Naylor, 2001; Gracia & Jenkins, 2003; Hoare & Johnston, 2011; Arthur & Everaert, 2012; HEFCE, 2014).

Paired samples t-test statistics were calculated to identify the significance of differences observed within the matched pairs in order to explore how students participating in the 'widening participation' scheme had performed in comparison to their peers.

The qualitative analysis is based on 27 semi-structured interviews undertaken with students who had participated in the widening participation scheme between 2013 and 2015. Twenty five interviewees had commenced an undergraduate degree in accounting and finance. A further 2 interviews were held with students commencing a business studies degree in order to explore whether student experiences were subject to programme-specific issues. The interviews lasted 50 minutes on average and sought to capture the experiences of students in different stages of their undergraduate programmes: 8 in year 1, 7 in year 2, 8 in the final year and 4 who had recently completed the programme. Ethical permission was received, and care was taken to assure students that their responses and participation were not being judged or were in any way linked to their degree programmes.

The interviews sought to explore three general broad themes relating to the experiences of widening participation students. The first theme sought to understand why widening participation students opted to pursue an undergraduate education and why they chose accounting and finance degrees. The second theme sought to understand their performance in relation to their self-confidence and perceptions of own ability. Finally, the third theme sought to explore how they feel they 'fitted in' at university and how this related to student performance.

The interviews were transcribed, analysed and coded in Nvivo for comments and perceptions relating to the general themes (described above) that form the structure of the analysis and were the basis for the selection of interviewee quotations. As part of the conditions

of data access and ethical review, interviewees are identified by a code that specifies their degree programme (Acc: Accounting & Finance, or Bus: Business), year of study (1-3) and gender (M: Male, F: Female).

The following section presents the analysis in 2 subsections: the first subsection details the quantitative tests while section 5.2 presents the qualitative results.

5 Analysis

5.1 Quantitative analysis

The quantitative analysis matched students who participated in the widening participation scheme (WP) with comparable peers across the degree programme (Non-WP) on the basis of: a) entry qualification (based on type of qualification and grades as measured by universally recognised ‘tariff points’); b) year of entry; and c) gender. For example, a female WP student commencing the degree in 2012 with 3 A-Levels equivalent to 320 tariff points will be matched with a Non-WP female from that year with 3 A-levels and 320 tariff points.⁸ The analysis is based on 328 matched pairs, for which descriptive statistics are shown in Table 1.

****Table 1 here****

Performance is measured by mean averages across different stages of the degree programme. The ‘mean average %’ for years 1-3 refers to the average percentage achieved by students across the modules undertaken in that year (weighted by the credits offered by each module). The ‘overall’ mean degree average % reflects the formulae used to calculate the degree classification (weighted 25% of the year 2 mean and 75% of the year 3 mean).

Comparing the mean results indicate that students who participate in the widening participation scheme achieve slightly higher grades on average across all years of their degree in comparison to their matched peers. The differences are highest in years 1 and 2 of the degree and lowest in year 3. However, the standard deviations in those mean averages indicate a degree of variability in university performance, particularly for widening participation students.⁹

⁸ Each WP student is matched with all other potential pairings on a weighted basis (see Stuart & Rubin, 2008). For example, a WP male student with AAB from 2015 would be matched with all other male non-WP students with AAB from 2015 (all eligible non-WP students are matched no more than once and where more than one match is available, matches are based on the basis of the similarity of entry subjects).

⁹ The sample was analysed to ascertain whether systematic differences in the choices of A-level entry subjects between WP and non-WP students may influence the respective performance of each group. As the most popular

A t-test is used to indicate whether differences in degree performance between the matched pairs observed above are statistically significantly different from zero. Table 2 displays the results of the t-tests that subtract the scores of those students participating in the widening participation scheme from their matched pairs.

****Table 2 here****

The second column in table 2 shows that the mean difference is positive across all years of the degree programme, indicating that students on the widening participation scheme perform better on average. However, the confidence interval captures the variability in relative performance across different pairs. The lower bound of the confidence interval shows that there is a 95% probability that some individual widening participation students will perform worse than their matched peers in years one and three of the degree. Consequently, the differences in the means between the two groups are not significantly different from zero apart from in year two.

The results indicate that students participating in the widening participation scheme perform *at least* as well as their peers on average, and perform better on average in year 2. At first glance, the results offer mild support for widening participation policy measures.

The next part of the quantitative analysis conducts a matched pair analysis of those students who *passed* the widening participation scheme by successfully completing the academic assignment, and were given contextual offers to join the university. This analysis therefore excludes those students who failed the academic assignment and therefore did not receive a contextual offer. Descriptive statistics for the 291 matched pairs are shown in Table 3.

****Table 3 here****

Those students receiving contextual entry offers (as opposed to those who did not pass the widening participation scheme) perform better across all years of the degree programmes.

subjects were the very similar across both WP and non-WP groups, it is concluded subject choice did not have a significant impact on the results. For example, the top four A-level subjects for both the WP and non-WP students groups were identical: Mathematics, Economics, Accounting and Business Studies.

The differences are generally greater than those indicated in Table 1, and the disparity in performance is uppermost in years 1 and 2.

The t-tests comparing the performance of those students who received contextual offers compared with other students of the same year and gender and with the same entry qualifications are shown in Table 4. The positive mean differences indicate that those students entering university with contextual offers after passing the widening participation scheme achieve higher grades than their matched peers. However, the standard deviations suggest there is variability in the relative performance of those receiving contextual offers. The t-test statistics and significance levels in the latter two columns indicate that there is a 95% probability that the differences in performance between students receiving contextual offers and their matched pairs are statistically significant in years 1 and 2. The results show that those passing the widening participation scheme and receiving a contextual offer tend to achieve higher grades in the first two years of the undergraduate degree although the differences in the final year, and hence the overall average (given that the final year counted 75% to the overall average) were smaller and statistically insignificant.

****Table 4 here****

Overall, the results offer some support for universities making contextual entry offers. Students meeting widening participation criteria and receiving contextual entry offers certainly perform no worse at university than other students, and the evidence indicates that they perform better in the earlier stages of their studies, consistent with the premise that their academic qualifications tend to underestimate their academic potential due to socio-economic disadvantage.

Whilst students receiving a contextual offer appear to have performed as well as their matched peers on average, the standard deviations reveal much variance in individual performances. The analysis continues by seeking to understand the context in which the observed results were achieved.

5.2 Interview analysis

The interview analysis is presented around 3 broad themes. The first theme sought to understand what attracted the widening participation students to university and why they studied

accounting and finance. The second and third themes sought to understand the relative performance of the students reported in section 5.1 by exploring student self-confidence and perceptions of their ability, and how they feel they ‘fitted in’ at university.

A. Why do widening participation students seek to study accounting and finance degrees?

In considering why students decided to go to university, family expectations were commonly mentioned. Although by definition, the parents of all interviewees had not attended university, all seemed to be well supported in deciding to embark on an undergraduate education. Many students discussed how university was often presented as an opportunity, not necessarily available in the past, that they were encouraged to grasp. The quotes below provide a typical response:

My parents have always pushed me to go for an education because my dad’s ...from [a non-European country]. He’s from kind of a village side in a way but he had this understanding that you need education to get further in life. So he’s always pushed me from the start saying to me, “Don’t waste your time in the streets,” because I’ve lived in an area where it’s not the best area to grow.... If you look at society there... kids [are] not worried about education or what they’re going to do to earn a future. Don’t get me wrong, you have some who will, but then most of [them] just say, “We don’t need education, we’ll just grow up on the streets,” and my parents have always kept me away from that. (Acc 1 M 27)

[My parents] worked at a part-time job, getting £6.70 an hour, so if you go to university, there’s more chance of you getting a better-paid job, a better career and a better life. I still keep up with my mates who went to the same primary school as me... They said to me, you’re lucky that I’ve found a good path. Because they didn’t have the backing... They really haven’t had that mentality or mind-frame about going to university, it’s just about getting your GCSEs¹⁰, getting your job... They don’t really look into university, all they look at is £9,000 debt a year, £27,000. And that’s really, really major in my area. The parents don’t want you to go to university, [they] want [you] to get a job straightaway, because they’re struggling financially... And then five years later they understand that they should’ve gone to university because they could’ve graduated and gotten a better job, better prospects. A lot of people, they just don’t get... backing from the school and the parents, which is why if they don’t have the backing that’s why they go in the wrong direction. (Acc 1 M 13)

After deciding to go to university, the students were asked why they decided to opt for an accounting and finance programme. Approximately half of the students characterised their

¹⁰ UK high school qualifications typically completed by age 16 before students can opt to leave compulsory education.

decision in terms consistent with human capital theory in simply considering the expected costs and benefits of university education (without considering how those expectations are formed): an accounting and finance degree was chosen because it offered a route to a well-paid profession.

For example,

I knew about the accounting profession and I think at that point I wanted to be accountant but I didn't know exactly how broad it was back then so I think I was a little bit naive and I just thought I wanted to an accounting and finance degree and that would get me a job in accounting. (Acc 3 F 16)

However, none of interviewees expressed awareness that an accounting and degree was not specifically necessary for a career in accountancy or finance given that the majority of graduates recruited by the 'big 4' accounting firms hold degrees other than accounting and finance. Students assumed that the choice of degree would largely dictate their career and few were explicitly aware of or motivated by the degree accreditations that offered exemptions for some components of the main professional accountancy qualifications. A degree in accounting and finance was perceived to provide a route to respected, well remunerated professions and a means to better oneself.

What my goal is, I want to provide for my family. I want them to be really happy, I think happiness is the most important thing in life and by going to this university it helps with my career prospects, which means I'll be able to provide for them and one of my lifetime ambitions is to work in London, work in finance, and just have a comfortable family and I think that's perfect for me. (Acc 1 M 13)

One third of the interviewees were motivated to study accounting and finance by enjoyment of, or success in, the subject from prior learning experiences.

I was interested in Maths first. That was the first thing and then I got interested in Accounting when I did Accounting in my A-levels, so I got that interest. I wanted to pursue a career in accounting. (Acc 2 F 18)

Students who enjoyed mathematics perceived accounting as a degree that enabled them to continue a focus on numeracy whilst offering job prospects. In this way, accounting and finance was often characterised as an applied quantitative degree. For example,

I think I always really enjoyed maths, but ... I kind of feel like if I was doing a maths degree, not much of it would be relevant to what [I might] do after uni whereas with an accountancy degree I feel like everything that I'm learning I'll probably use when I leave, hopefully. (Acc 2 F 10)

B. Self-confidence

In seeking to understand student performance, the interviews sought to explore interviewees' perceptions of their own ability. Did entering university via the widening participation scheme affect their self-confidence in relation to other students? Did the widening participation scheme have an impact on their performance?

A key differentiator in interviewee discussions about their ability was whether they met or exceeded the contextual offer provided by the university after passing the widening participation scheme, and whether they exceeded the contextual offer and met the 'standard' offer that they perceived applied to 'other' students.

The contextual offer was perceived by students to take some pressure off their pre-university (A-level) exam performance.

I was relieved actually because I thought, 'I can get the [contextual offer] whereas the [standard offer] seemed slightly difficult. In the end, I did get the [standard offer] so I thought I would get in anyway but that [contextual offer] kind of gave me a comfort zone, a bit of a cushion, that hopefully, if worst comes to worst, if one exam doesn't go very nice, I can still have a bit of a thing there to get in. (Acc 3 F 14)

Some students expressed concerns about entering university after meeting only the (lower) contextual offer. It was viewed by some as confirming dispositions that they were not entitled to be on the course, a line of thinking that implies the contextual offer is in some way invalid.

I guess when people were like, "So what did you get in your A-levels¹¹?" I didn't really want to say... Because [it is] a good uni, and people that come here have really good grades,... you don't really want to openly admit it. (Acc 1 F 7)

I thought university was going to be people there from all over the place and I'm going to be thick... I said to my mum, "I'm going to be the dumb one there mum, because I'm going to probably go in with [the contextual offer] and there will be people there who got straight A stars"...

I did have confidence with the [widening participation scheme]... [The contextual offer] was like a cushion... but I don't want to be there with just the minimum requirements and then struggle to build myself up... So when I got my [standard offer] I felt a bit more confident.

¹¹ Pre-university qualifications in the UK.

You can get in and you start struggling because there are straight A students and you're there with [the contextual offer] and you think, 'how am I going to build this up?' For some people it was a bit of a stretch to even get the [the contextual offer]. Some people like my friend...she just about got in through the [widening participation scheme] and she got [the contextual offer] but it was a right stretch for her to even get that. So she'd already used her capacity of stretching that far. When she came in she had no more room to stretch, she was like, "I've already done the max I can do," and she really struggled and I think she graduated with a diploma or something like that - really low because she was finding it such a struggle to get in. So I was hoping I wouldn't be like that, I wouldn't want to use the [widening participation scheme], come in, and then struggle. (Acc 3 F 14)

A small minority of students did reveal that they perceived their categorisation as a 'widening participation student' was in some way stigmatising.

To be honest, I'm never really conscious of it, but... when the subject does come up and I do actually state that I'm [a widening participation student], then I do feel a bit... - okay maybe this isn't the best choice of word - but inferior in a way...At the same time I know that that's not true, but you can't help but just feel a bit. (Acc 1 F 7)

However, one student was very candid about the justification for a contextual offer. I think I could have done better in my GCSEs but I feel I wasn't pushed and supported enough by my school teachers...It was like they'd say to you, "Do foundation in your GCSE exams, it's easier to get a C," rather than saying to me, "Do higher, aim for an A or an A*"...It's purely down to league tables because they want their school to look the best. They don't want students to fail and get a D but what they don't realise is that some people have the potential to achieve a lot more than a C. (Acc 1 M 27)

The self-confidence of those that did receive the contextual offer, but entered university by meeting or beating the standard offer was observable and contrasted with other interviewees.

It put less pressure on me at my A-Levels but I got [the standard offer], so without the [widening participation scheme] I would've gotten in anyway, but it relieved that pressure so it was really, really good for me, really good. (Acc 1 M 13)

I think it's been successful in terms of me as a person. I'm a bit more confident, in more situations, social situations and work situations, I'm better at networking events, but yes, it depends on the results really. (Acc 3 M 11)

A key issue mentioned by approximately two thirds of the interviewees related to tasks they were required to do as part of the widening participation scheme: namely structuring, writing and referencing an academic essay. It was clear that few students had much experience

of such skills and the exposure to them prior to commencing their degrees gave them confidence in their ability.

There was a lot of research that you had to go and do yourself. And referencing. I hadn't done referencing before... Because of the assignment, I think it kind of prepared me for what to expect with work, in a sense. But I don't think that I had an advantage compared to anyone else. But it was just like an insight into what university could be like... I probably felt a little bit more prepared. (Acc 2 F 3)

I was so nervous in getting to university, so it kind of prepared me and gave me confidence. We did the essay writing. It really helped me understand how to do referencing. It's something that I'd never done before. (Acc 2 F 18)

Other aspects of the widening participation scheme such as the requirement to shadow existing students to get experience of university life were mentioned by interviewees as providing familiarity and preparation. For example,

The shadow day actually helped me because at secondary school your lesson is max one and a half hours and even then, 45 minutes into it, they give you a 10 minute break, so when I did the shadow day I attended [a lecture] and it was a two hour bang and it was just a two-minute break in between... Everybody was writing, and I was like, this is what it's going to be? Sitting there in the lectures, seeing [the lecturer] talk, them making their notes, it kind of prepared me that this is what I'm going to be doing for the next three years here. (Acc 3 F 14)

One key theme that emerged in these discussions was the sense that students were 'proving themselves' against educational or aspirational self-doubt. In this way, entering university was perceived as being a transformational experience by over one quarter of respondents. A detailed quote typified this viewpoint.

I just can't really believe it. This is really, really big for me. Everyone doubted me. No-one thought I would've gotten into this university and gotten the grades I did but because I worked really, really hard... That's why I think I've changed as a person, because if everyone doubts you and you prove them wrong, you feel more assured; more self-assured and you feel happier. It made me a lot stronger as well because my family probably thought I'm going to make it to [another university with much lower entry grades] and for me to get [the standard offer] in the area I come from...

Actually I'm the first person in our family to go to university so that's why it's such a drastic change because for my family, my ancestors, they're not really... to be honest, not that well educated.

It's funny because I wanted to go to grammar school¹² before, and I never got into grammar school, and they [interviewee's parents] probably thought well I'm not clever

¹² A State-funded selective school.

enough, not intelligent enough to get into grammar and they probably had the same mindset as getting into university.

Because I never got into grammar school they probably said if I ever got into a uni I'm probably going to [a lower ranked institution], and when I got into [the university] it's like I proved them all wrong and now I'm living my dream, getting closer. (Acc 1 M 13)

C. *'Fitting In'*

In seeking to understand the relative performance of widening participation accounting and finance students, the interviews sought to explore how students felt the university was for 'people like them' (see Reay, 2006; Reay et al., 2010) or whether the behaviours, dress, accents, body language and acquisition of the 'right' skills and knowledge encourage social reproduction by providing familiarity to some and barriers to others.

None of the interviewees expressed strong feelings of alienation in attending university and discussed how they felt entitled to be there.

They [friends] weren't any different to me, I mean they may have gone to schools and colleges where they paid to get their education but they were just the same as me and did the same things. It was no different so I don't feel as if I was any more entitled to it than them or they any more entitled than me. I felt as if uni was an option that if I wanted it, which I did, I could have. (Acc 3 M 1)

Many students referred to their perceptions of cultural, class, national and religious diversity in the student body in describing how the university was for 'people like them'. As most entered university from diverse metropolitan institutions (colleges, academies and sixth-form colleges), heterogeneity was generally familiar. For example, a typical comment expressed the view that,

It's quite nice to hear different accents, it's quite similar to college in how people dress, how people act, it's quite similar. (Acc 1 M 12)

The majority of interviewees referred to other students from prior schools and colleges, and local areas when discussing whether they felt 'at home' at university.

There was actually this one girl that was living two doors away from the [family] shop, so I saw her and I was like, "I've seen you somewhere,"... And then she was like "oh great" and from there onwards I thought, actually there are people around here that are exactly like me. (Acc 3 F 14)

With the [widening participation scheme], we had shadowing. The guy who... I shadowed, happened to go to the same college that I went to two years before. So I didn't know him, but it helped to have someone who went to the same college and now... does the same course and everything. (Acc 2 F 3)

Respondents referred to their familiarity with the university from prior visits made during the widening participation scheme or from living in the surrounding areas. Some sense of place or ownership added to perception that they felt comfortable or entitled to be there.

I felt like every other student. I'd say it was a bit better for me because I'd been at uni a few times so I felt confident around the business school. (Acc 3 M 22)

It felt like to me I'd already had a slice of the cake... before I even came here I knew referencing and I'd already been on the campus, I'd already come down to the business school before as well. (Acc 3 F 14)

A key area of differentiation identified in the interviews referred to whether students remained at home living with their parents, or whether they moved into university halls of residence or student accommodation. For many, this decision was dictated by financial and/or family considerations and, as a consequence, students were only able to attend those universities in commuting distance from the family home.

Well my mum especially; she wanted me to go to university but somewhere closer to home. She wouldn't have had a problem if I went somewhere a bit further, but she was more insistent that it was me living at home, rather than having to travel. (Acc 1 F 7)

Although other students highlighted that they had not been pressured into living at home, it was evident that this was their clear expectation or disposition.

Even if I had the choice I would have probably lived at home. I don't live too far out, it's about an hour travel and the cost savings [are] obviously a lot better. There's no point living half an hour to an hour away from the family.

They never really pressured me. I kind of just knew I was going to live at home, I never considered moving out because it's quite close. (Acc 3 M 22)

Living in student accommodation on or nearby campus was perceived as a differentiator by many respondents. For example,

I think people who live out, when the day finishes for uni, they tend to stick around a bit more and socialise, and I think... this could be a pro and a con. People who live at home, they just... tend to go straight home which is good, because you tend to spend more time getting work done, but then bad because you don't socialise as much. (Acc 1 F 7).

Living away from home in halls of residence or student flats was clearly perceived by some to be part of being a ‘university student’. It can be interpreted as a barrier for many students on the widening participation scheme to becoming what they perceived to be a ‘normal’ university undergraduate.

The paper continues by jointly considering the experiences of widening participation students to understand the context underpinning the observed similarities and differences in degree performance.

6. Discussion

The policy of providing contextual offers is supported by the quantitative results. Students receiving contextual offers tended to perform marginally better on average across the accounting and finance degree programme when matched against students with equivalent entry qualifications who were the same gender and entered university at the same time. However, the differences were only statistically significant in the first and second years of study. The quantitative results also appeared to be consistent with the comments of the interviewees. The degree to which students from the widening participation scheme out-performed other matched students increased where they had completed and passed the ‘widening participation scheme’. In other words, students who appeared to have successfully grasped technical skills such as referencing and academic writing were more likely to significantly outperform their matched peers. Although the acquisition of such skills can help students to fit in and succeed at university, passing the widening participation scheme is also likely to reflect diligence and effort.

The interviews suggest that the widening participation students were strongly supported and encouraged to go to university. Similar to Hutchings & Archer (2001), family attitudes were often described in terms of viewing university as a pathway to social mobility. Some students appeared to find ways of compensating for the lack of direct family knowledge of university by referring to wider family groups, influential teachers and friends. However, the interviews revealed the breadth in the background and the socio-economic status of students eligible for the widening participation scheme: whilst some students were clearly pioneers in attending university, others had a family history of valuing education even though their parents did not attend UK universities.

The choice of an accounting and finance degree was most commonly motivated by perceptions of career prospects. Although prior studies have identified barriers to social mobility in the accountancy profession (see Jacobs, 2003; Fair Access to the Professions, 2009; Ashley et al., 2015), widening participation students generally perceived an accounting and finance degree to be a pathway to a respected, well remunerated profession (see Duff & Marriott (2012). This human capital perspective can explain why widening participation students may choose degree programmes in accounting and finance, or other programmes directly related to professions rather than say degrees in arts and humanities. However, the results suggest sources of career advice could be improved to clarify that accounting and finance degrees are not necessary or perhaps expected by many large accounting employers. Nevertheless, Byrne & Flood (2008) find that the perception that an accounting and finance degree will lead to a good job is positively associated with academic performance, presumably due to the motivation of perceived reward.

The interviews suggest that the widening participation scheme in concert with other aspects of their lives did provide students with the opportunities to gain some of the resources required to fit in and succeed at university. Key skills undertaken on the widening participation scheme such as academic referencing, writing and presenting were mentioned by a large majority of interviewees. A familiarity with university 'spaces' was also identified as providing a sense of ownership and helping students to gain a sense of belonging. As identified in Connor et al. (2001), the diversity and size of the university under examination provided interviewees with the sense that there were other students like them on the programme and/or across the university.

A key differentiator identified by the interviewees concerned student geography. The experience of studying at university whilst living at home appeared to have some influence on perceptions of self-identity. The majority of students qualifying for the widening participation scheme lived at home, and this was identified as a barrier by some to experiencing a 'normal' undergraduate student experience. Wilcox et al. (2005) highlighted the importance of extended induction and group work in providing peer group relationships, particularly for students travelling from home for whom a social network on the course was important in the absence of social networks based around student houses or within halls of residence.

The majority of interviewed widening participation students felt that the accounting and finance degree programme did not alienate 'people like them'. However, a key issue in relation to their dispositions and self-confidence as university students was their own academic

performance. The process of receiving but exceeding a contextual offer clearly gave students confidence in their ability, confirming or transforming dispositions that they belonged at university, and tended to trump other differences that could be viewed as barriers to social mobility. Those that met but did not exceed their contextual offer were more likely to raise doubts about their ability and whether they ‘deserved’ to be at university. This finding supports Byrne & Flood (2008) who found that student self-belief and confidence in their accounting skills and academic ability is positively associated with academic performance.

Set in a wider context, the observed importance of academic qualifications in providing both the confidence and ability to succeed at university is consistent with views characterising ‘fair access’ and ‘widening participation’ policies as offering a mild influence on social mobility (Reay, 2013). It is accepted that participation in higher education is heavily influenced by ‘pre-adult’ social, geographical and historical issues (Gorard et al., 2006). The implication is that the university admissions process is not a key factor in the under-representation of particular groups – it is earlier schooling and educational experiences that lead to the distinction in exam results and hence university participation. Some argue widening participation policies are simply a ‘sticking plaster’ (Reay, 2013) and evidence on those participating in university outreach activity suggests that it may be more effective in improving mobility from the middle to the top of the socio-economic distribution, rather than from the bottom to the middle (Crawford et al., 2011).

Nevertheless, the provision of contextual offers may counter systemic disadvantages posed by concerns that academic grades at age 18 accurately reflect academic potential. Factors associated with socio-economic status such as the growth of private tutoring can disadvantage lower income families with less financial resources but are viewed as necessary by many, particularly in the largest cities in the UK, to gain entry to what are perceived to be the best schools and consequently the best universities (Bray, 2011). By specifically coaching young people to pass exams, private tutoring can potentially distort the relationship between academic grades and academic potential when compared to students who have not received specific guidance in particular assessment techniques.

7. Conclusion

The paper examines the performance of students entering university with contextual offers that recognise that academic qualifications be judged in the social context they were

achieved. Contextual entry offers represent policy interventions designed to address the under-representation of socio-economic groups in leading universities.

The paper contributes to the education literature by offering the first quantitative evidence on the relative performance of widening participation students. The results show that those receiving contextual offers perform at least as well overall, and better in years 1 and 2, than comparable students at university level, thereby supporting contextual entry policies. The quantitative results arise from a single degree programme with the highest number of widening participation entrants at a Russell Group university. Although the research design controls for variations in degree programme and institution, further research across a range of other subject and institutional settings is needed to appraise the generalisability of these findings.

In accounting education, the paper contributes by revealing the popularity of accounting and finance with widening participation students, and investigates what motivates widening participation students to study accounting and finance. The qualitative results indicate that widening participation students choose accounting and finance because it is perceived as providing a pathway to respected, well-paid professions. However, students express little awareness that accounting and finance degrees are not required nor specifically recommended by accounting and finance firms seeking to recruit university graduates. These findings question the effectiveness of how information is communicated and used by students considering degree and career choices. Further research could usefully assess whether accounting and finance degrees provide the pathway to employability perceived by students. Widening participation policies generally focus on university entry rather than university exit. The policy agenda can be argued to be moving towards outputs (professional employment of ‘widening participation students’ students) rather than input (university recruitment of ‘widening participation students’ students) (Brown, 2014; Reay, 2013; Cable & Willetts, 2011). Further research could usefully investigate whether ‘widening participation students’ go on to be socially mobile after they leave university, or do they become one of the many graduates without work or working in non-graduate jobs (see Brown, 2014; Ashley et al., 2015).

The qualitative results provide evidence that can contribute to appraising the effectiveness of widening participation policies. Interview responses generally suggest the widening participation scheme appeared to provide useful academic support and contact that could be valued by less confident learners that is perhaps more difficult to resource in a mass education system characterised by UK undergraduate programmes. The acquisition of academic

skills, the increasing diversity of the student body and the confidence gained from receiving but beating a contextual offer appeared to help widening participation students to adapt well to university life.

‘Non-traditional’ students have historically been often perceived from a ‘deficit’ perspective where policy approaches focus on compensatory methods: all students must adapt to the traditional university life, rather than the other way round (Gorard et al., 2006). This approach can be argued to be consistent with leading University strategies that rely on reputation, as recorded in league tables, and research. However, further investigations could usefully adopt a different approach to consider teaching and assessment strategies, study groups and spaces, and social opportunities that recognise the significant and perhaps growing number of undergraduates who travel from family homes and therefore subject to a different experience than ‘traditional’ UK undergraduates who live independently, close to the university.

Although students receiving contextual offers performed better on average in the first two years of study, the importance of prior academic qualifications in providing confidence and influencing university success confines the impact of widening participation schemes. Although contextual offers can help counter some systemic issues that distort the relationship between academic grades and potential, the bigger influents on social mobility will arise from early education experiences.

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Table 1: Descriptive Statistics for paired samples of those who completed the widening participation scheme

		Mean Average %	Std. Deviation	Std. Error Mean	Matched Pairs
Overall degree performance	WP	63.31	5.58	0.68	328
	Non-WP	61.62	7.18	0.88	328
Year 3 performance	WP	63.99	5.94	0.73	328
	Non-WP	62.52	7.84	0.96	328
Year 2 performance	WP	61.27	6.30	0.77	328
	Non-WP	58.91	7.04	0.86	328
Year 1 performance	WP	62.14	7.67	0.94	328
	Non-WP	59.82	8.45	1.03	328

Table 2: Paired samples t-test of those who completed the widening participation scheme

	Paired Differences					t test statistic	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference			
				Lower	Upper		
Overall performance	1.70	7.88	0.96	-0.23	3.62	1.761	0.083
Year 3 performance	1.47	8.56	1.05	-0.62	3.56	1.407	0.164
Year 2 performance	2.36	8.42	1.03	0.31	4.42	2.296	0.025
Year 1 performance	2.33	10.21	1.25	-0.16	4.82	1.867	0.066

Table 3: Descriptive Statistics for paired samples of those who received a contextual offer

		Mean Average %	Std. Deviation	Std. Error Mean	Matched Pairs
Overall degree performance	WP	63.52	5.60	0.72	291
	Non-WP	61.63	7.25	0.93	291
Year 3 performance	WP	64.19	5.94	0.76	291
	Non-WP	62.55	7.92	1.01	291
Year 2 performance	WP	61.54	6.29	0.81	291
	Non-WP	58.86	7.10	0.91	291
Year 1 performance	WP	62.40	7.49	0.96	291
	Non-WP	59.60	8.60	1.10	291

Table 4: Paired samples t-test of those who received a contextual offer

	Paired Differences					t	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference			
				Lower	Upper		
Overall performance	1.90	7.98	1.02	-0.14	3.94	1.859	0.068
Year 3 average	1.64	8.66	1.11	-0.58	3.85	1.477	0.145
Year 2 average	2.68	8.46	1.08	0.51	4.84	2.469	0.016
Year 1 average	2.80	10.06	1.29	0.23	5.38	2.177	0.033