Abstract

This paper discusses the findings of a study that investigated how the learning of innovative practices might best proceed in small businesses. The implementation of the Goods and Service Tax (GST) in Australia presented an opportunity for understanding how small business operatives learnt to implement a new practice. The research procedures comprised semi-structured interviews with thirty small businesses that elaborated how they had learnt about and implemented the GST including the kinds of support and activities that had assisted that learning. A case study was written about each small business’ experience and these were verified for their accuracy by each small business. These case studies became the key data source. It was found that the small business operatives that appeared to have learnt most about the GST were those who (i) were highly engaged in the task of learning about the GST – active learners and also (ii) accessed high levels of support from localised sources that were able to advise about the scope and goals for the required learning, provide relevant advice, guide and monitor the small businesses’ progress with the new initiatives. A matrix comprising dimensions of support needed and engagement by small business operatives is synthesised from the findings and is discussed.

Keywords: Small Business, Learning, GST, Engagement, Localised Support, Australia
Introduction: New learning practices for small business

There is an urgent need for pedagogic practices that are suited to needs of small business. Like their larger counterparts, small businesses need to adapt their practices in order to survive and prosper. However, given their specific needs, geographical distribution and the high cost to benefit ratio of providing tailored training and development opportunities, organising and facilitating small business learning and development has long been recognised as being complex and resource intensive (Billett 2001a). Moreover, small businesses consistently claim that the kinds of structured vocational education and training (VET) courses that are offered to them by training systems and small business support agencies alike fail to meet their needs (Raffo et al 2000). These courses are typically viewed by small business as ill-focused, inappropriate and inaccessible. Consequently, there is a need to understand how learning support for small business might be best organised and in ways that represent effective and viable alternatives to participation in taught courses. This includes identifying what are the initiators of small business operators’ engagement in learning and the kinds of support that they most value.

This paper reports the findings of a project whose aim is to respond to these requirements. The implementation by small business of the Australian Government mandated Goods and Service Tax (GST) and the quarterly completion of the Business Activity Statement (BAS) presented a unique opportunity for understanding how small business operatives learned how to implement these new practices. Previous research has shown that the preference of small business is towards workplace based learning as opposed to participating in structured training (Coopers & Lybrand 1994). With this in mind, we were interested to investigate the different approaches to and ways in which learning about the GST occurred for small business operatives. To do this, semi-structured interviews were conducted with thirty small business operatives and case studies written up for each of the enterprises. From these studies it was concluded that the small businesses that appeared to learn the most effectively about the new practices were those that: (i) were highly engaged in learning about the GST; and (ii) had access to localised support, in terms of expertise and assistance that was pertinent to their needs. A tentative model presenting the combinations of engagement and support is presented and illustrated from the case studies. It is proposed that those small business operators that engaged effortfully and accessed support appropriately were those most likely to learn most effectively. Conversely, those that engaged tentatively and did so in isolation from local support experienced least effective learning experiences. This suggests the interest to the small business operator and their capacity to access support stand as key concerns for effective learning arrangements for small business. Consequently, those keen to encourage and support learning in small business might wish to promote localised learning arrangements and find ways of engaging small business operatives in their learning. Furthermore, it is likely that small business operatives themselves need to be both active and selective in their engagement with localised forms of support. Also, short courses capable of developing specific skills might well constitute effective skill development options.

The paper commences by discussing the significance of small business to the Australian community and economic activity, current and emerging understandings of learning vocational practice and issues pertaining to learning in and for small business in Australia. Two key issues discussed here are the lack of participation of small business in structured courses and the centrality of the workplace context as a site for learning. Following this the procedures for gathering data and its analysis are then discussed before the presentation of and deductions from the findings. Finally, some suggestions for policy and practice are advanced.

Learning in Small Australian businesses: commonalities and differences in learning theory/practices
In Australia, small business comprises a significant component of national economic activity and employment. Approximately half of all private sector employment in Australia is provided by small businesses. These account for around 97% of all private sector businesses (ABS, 2000). Yet, over half of these businesses have no employees other than the owner. However, they represent about half of the nation’s economic activity. Therefore, small business represents a significant component of the national economic effort and the private sector workforce. However, small business is seen as largely operating outside of and being reluctant to participate in the vocational education system. The concern here is that small businesses, like their larger counterparts need to adapt to new work requirements and implement new practices in order to survive and prosper. Yet they are not electing to engage with the vocational education system. Because of this, small businesses are sometimes accused of not contributing towards the development of a national highly skilled workforce. The evidence consistently suggests that the level of Australian enterprise expenditure on training correlates closely to enterprise size, with larger enterprises (in both the public and private sector) making considerably greater contributions per employee than smaller enterprises (Billett & Cooper, 1997; Burke, 1995; Sloan, 1994). Gibb (1997) reported that 97% of large businesses and 79% of medium businesses reported expenditure on structured training, while only 18% of small businesses reported expenditure. The most common reason given in a study by Baker and Wooden (1995) for not participating in training by small business workers was a lack of need. Other reasons for low participation in structured courses include concerns about relevance and access. Gibb (1997) suggests factors preventing those in small business from engaging in training are also sector specific. These include the majority of the sector being self-employed, isolated, working long hours and being unable to afford time away from their business. Roffey, et al (1996) and Coopers and Lybrand (1994) have detailed small business disaffection with course provisions offered through the nation’s VET system, which small business operators often characterised as being ill focused, inappropriate and inaccessible. Although many apprentices are sponsored by small business, this aside, it seems that VET courses are perceived to fulfil other kinds of requirements of small business. Consequently, these businesses are reluctant to sponsor or participate in these kinds of courses.

Together, these findings identify factors that explain small business disaffection with participation in structured VET courses. Therefore, and given the scope of this disaffection, it is important to identify and appraise other options for supporting learning for and in small businesses. That is, finding viable and effective alternatives to taught VET courses. Previous research has identified a preference within small business for workplace-based learning, as opposed to participation in nationally accredited training programs, such as those offered by the VET sector (Coopers & Lybrand 1994). Given this, it is important to identify approaches to assist learning in small business that best meets their needs.

Learning in the Workplace
There has been a growing interest internationally in the role and effectiveness of workplaces in which to focus the development of vocational practice (Boud & Garrick, 1999). The direct guidance of others and indirect guidance available through observing and listening often provide a basis for securing learning through everyday workplace activities including small business operatives and employees (Billett, 2001b). Moreover, the workplace can be a site where others can provide specific expertise and guidance to assist learning. This is likely to be particularly necessary when small business engage in learning innovative practices. That is practices that are new to the business and it lacks its own expertise.

Small businesses nominate learning in the workplace or ‘learning as you go’ to be the best means of gaining business related skills (Coopers & Lybrand 1994) with this approach being held to be: (i) practical and hands on; (ii) the easiest way to learn; (iii) the quickest way to learn; and (iv) undertaken as part of the job. Many other studies have also illustrated small business preference to learn within the workplace environment (see for example, Billett 1999; Kilpatrick & Crowley, 1999; Raffo, O’Connor, Lovatt & Banks, 2000). As an illustration, Raffo et al. (2000) found that entrepreneurs preferred learning in their workplace to
participation in structured learning arrangements (i.e. taught courses) that took little notice of their unique contexts, needs and challenges. To these operators, learning occurred as a consequence of dealing with situated problems in their work environment, aided by self-reflection and seeking out advice from practitioners and mentors. Interactions with others, particularly with other business owners, is also regarded as an effective means of gaining skills, mainly because this provides a benefit to the business and is industry-sector specific (Coopers & Lybrand, 1994). Roffey et al (1996) identified that family and friends are also valuable sources of advice to small businesses.

A five-year program in Australia that identified and trialled several models of professional development for small business recommended that there is no single solution that enhances learning and training in small business (Kearney, 2000a, 2000b). Rather there is a range and combination of choices available to meet the needs and demands of specific small businesses. The program identified a set of collaborative self-help models that were developed and trialled by small businesses. These emphasised the initiative of the small business operators and the availability of support to assist this development. Amongst these were mentoring, networking and clustering, and accessing diagnostic services. Kearney (2000b) concluded that these and the other self-help models ‘represent the best hope for developing mini-in-house systems for small workplaces’ (p.7). While these learning models are not new, they represent and reinforce preferred and successful ways in which small businesses currently learn. They also illustrate that workplace experiences alone may be insufficient. Instead, combinations of support from local networks, mentors, such as consultants and others with expertise, and other small business operatives are likely to be required to augment workplace learning experiences. Central to this discussion is the interdependence between, on the one hand, the degree of energy and agency exercised by small business operators in identifying goals for learning and then realising that learning. On the other hand, are the kinds and degree of support they require to be guided in learning new practices and then to monitor and evaluate that learning. These were the kinds of concerns that motivated the inquiry described and discussed here.

Method: Investigating small business learning the GST

The aim of the study reported here was to investigate how learning a novel practice, such as the GST, best occurred in and for small business. A sample of 30 small businesses participated in the investigation. These comprised small businesses of different sizes (i.e. micro businesses to those which employ 20 employees), different kinds of locations (metropolitan and non-metropolitan) and specialisations (i.e. a range of focuses on goods and services). The sample was restricted to permit a detailed account of learning new practices in each of the small businesses. Depth was privileged over breadth, as it was important to understand the processes supporting the learning of the GST in each these small businesses. A case study was produced for each business and verified by its owners. The sample was drawn from the Brisbane metropolitan area as well as non-metropolitan areas in Queensland. Assistance in locating these small businesses was provided by the small business community and a government agency. The main source of data was that elicited through semi-structured interviews with small business owners and managers. A set of questions was compiled that aimed to identify how the enterprise had learnt this initiative and who or what had assisted in that project. These were fashioned into a schedule and then trialled prior to the commencement of the research. Three key focuses guiding the questions used in the schedule were: (i) the level of the enterprises’ readiness to implement the GST and BAS; (ii) the level of the enterprises’ hands-on engagement with the task; and (iii) who or what helped the enterprises learn about the GST and BAS. To augment their descriptions, the informants were asked to rank the utility of several categories or contributions to their learning of the GST from ‘indispensable’ through to ‘not useful’ and ‘not applicable’ or ‘irrelevant’. The categories included hands-on engagement of learning referred to as ‘just getting in and doing it’ as well as several categories that related to specific types of support (e.g. courses,
Government support). The categories were synthesised from the literature and related to the levels of support discussed in the previous section. Each interview was audio taped and transcribed. From these transcriptions, the 30 case studies were developed and returned to the small businesses for comment and verification. In the following section, responses to each of the three focuses are discussed followed by an elaboration of a tentative model of learning developed from the case study data.

**Findings: Bases of small business learning**

The findings discussed here are those associated with: (i) small business preparedness and readiness to engage in activities directed towards learning new practices; (ii) the basis of their engagement in learning; and (iii) the kinds of learning support that are identified as being the most salient and effective, as per the focus of the interviews.

*Preparedness for learning the new practices*

The interviews revealed that the small business operators had different levels of preparedness for implementing the GST. There appeared to be four kinds of bases for these differences. Firstly, there were distinct differences in the levels of and kinds of business administrative capacities within the small businesses. Some of the small businesses were well placed to learn about and successfully implement the GST because they possessed the administrative skills required, while others lacked these capacities. Secondly, the levels of technological readiness were quite diverse. Technological readiness was salient because of the electronic means for recording and reporting the GST. For some small businesses, only incremental changes were required to enact the BAS and GST, yet for others, a new means of administration was required that involved more work.

Thirdly, there were differences in small business operatives’ interest in the task. For some, the administration of their business was an unnecessary evil. For others it was central to their business practice and personal interest. Some of those engaged in the specific focus of their business activity (e.g. the optometrist and furniture upholsterer) were not really interested in the task of learning about the GST. Finally, the level of small business operators’ confidence was also a feature of their approach to learning about the GST. Those who had accountancy or bookkeeping skills engaged with sources of information differently from those who lacked these capacities and confidence.

*Engagement in learning*

How the small business operators engaged in the task of learning this innovation was central to the quality of the learning that eventuated. In addition to descriptions provided by participants about the ways in which they prepared themselves (or did not prepare themselves) to learn about the GST, they also described experiences of how they approached the learning task.

The findings revealed that 24 out of 30 small business operatives ranked ‘just getting in and doing it’ as either being ‘indispensable’ or ‘very useful’ in assisting them to learn about the GST. Only two participants noted that ‘just getting in and doing it’ was ‘not applicable’ and one noted it was ‘not useful’. Small business operatives’ preference of ‘just getting in and doing it’ as a way of learning about the GST 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; Raffo et al., 2000). This finding emphasises the importance of the authenticity of the learning experience and its association with productive purposes in workplaces. It is these two qualities that the courses provided through the VET system appears not to be able to secure.

*Support for Learning*

Small business operatives were asked to rank the utility of particular types of support that assisted them in learning to implement the GST. Six categories of support that were identified
in the literature as being important in helping small business operatives learn were proposed. These included ‘advice of other small business operators’, ‘local networks’, ‘consultants / tax specialists’, ‘courses’, ‘government support’, ‘industry association’, and ‘others’.

The contribution that ranked most highly was the support provided by ‘consultants and tax specialists’. Here 23 of the 30 respondents claimed these as being indispensable or very useful. Given the nature of the innovation, the access to financial expertise is perhaps not surprising, and illustrates the need to secure expertise from outside the workplace when learning a practice that is new to the workplace. Support from other sources, such as the ‘advice of other small business owners’ and ‘local networks’ were seen to be of a lower utility. For instance, only six respondents claimed that this advice was indispensable or very useful, and seven respondents claimed the same about local networks. Although ‘courses’ carried the highest frequency of being judged ‘not applicable’ (i.e. ten respondents), it was found that, when accessed by small business workers, they were viewed as being of greater rather than lower utility. Both ‘government support’ and ‘industry associations’ shared mixed review of their usefulness with similar numbers referring to their high and low utility. Among other categories of those seen as ‘not applicable’ were ‘local networks’ (seven respondents) and ‘industry associations’ (eight respondents). The contribution of family members to learning was the most frequently nominated ‘other’ kind of support, and its utility was noted elsewhere by Roffey et al., (1996). It reflected the need for advice that was trusted, coming from a source that was seen to have the business as its primary concern. Interestingly, although many of the small businesses rejected local networks, their source of advice and support were inevitably those provided locally. These sources of advice were most useful in identifying what the innovation meant for the small business and then assisting them in ways that were commensurate with their capacities to proceed. That is, intimacy of the small businesses’ needs and readiness provided a basis for appropriate advice, guidance and monitoring behaviour.

A tentative model of learning: engagement and support

That ‘just getting in and doing it’ (i.e. engaging in and with the task) and ‘tax consultants and tax specialists’ (i.e. local sources of support) emerged as the two strongest contributions to small business operatives’ learning is not surprising. As identified previously, research has shown that small business operatives prefer learning that is hands-on, immediate and emerges from their specific work context. The other strong contributions, ‘tax consultants and tax specialists’, were also anticipated given the nature of the tax related initiative and the need for expert advice in this regard. The reliance on tax consultants and tax specialists highlighted the point that small businesses were required to move outside their enterprise to secure knowledge not available within it.

The findings revealed quite different starting points and different levels of preparedness to learn about the GST across the thirty small enterprises. Yet there were also two common bases for learning. These were that the business operatives learned how to implement the GST by engaging in the learning and by accessing particular types of support and expertise. The case study data revealed patterns of bases for learning that are categorisable into four combinations of the twin issues of engagement and support. These combinations comprised: (i) high engagement + high support; (ii) high engagement + low support; (iii) low engagement + high support; and (iv) low engagement + low support. These combination are illustrated in the matrix in Table 1. The next part of the paper discusses each of the four combinations with an illustration from the case study data.

Table 1 – Engagement and support: a typology of small business learning

| High Engagement + High Support = Engaged and Demanding Learners | Low Engagement + High Support = Delegators |
High Engagement + Low Support = Independent Learners

Low Engagement + Low Support = At Risk Learners

High Engagement + High Support = Engaged and Demanding Learners

The high engagement and support combination was reflected in the stories of small business operatives who were highly engaged in learning about the GST and who took the initiative in securing opportunities to learn from as many sources as possible (both human and material). They were ‘engaged and demanding learners’. The approach to learning taken by Graham and Rosita, joint owners of a franchised grocery store and newsagency, is illustrative of a small business that was highly engaged in the learning and sourced many avenues for opportunities to build upon their knowledge.

Graham and Rosita (Retail Franchisees)

Prior to the GST implementation, Graham and Rosita and their two administrative staff embarked upon a comprehensive learning process to understand how to implement the GST and complete the business activity statements (BAS) that followed. An outcome of the owners’ preparation --- comprising lots of time and effort --- was their capacity to work with and prepare their staff for this change. The owners attended seminars provided by government and the industry sector and engaged with materials provided by the Franchisee company, through which their businesses operate. Graham was selected by the Franchise company to be on a company-wide implementation team, which provided additional opportunities for him to learn about the concepts behind and practices required to comply to the requirements of the legislation. They also employed a financial consultant to work with them through this period. The consultant had an intimate knowledge of their small business and was able to provide pertinent and context specific advice.

Prior to the implementation, the owners attended many courses on GST for which they paid, and attended two free courses offered by Government. The owners elected to divide the implementation tasks between themselves. Graham took a leadership in the learning about and implementation of the GST, while Rosita took responsibility for the procedures required to fulfil the requirements of the quarterly BAS. They also had to learn to use the computer systems more effectively and to sort through problems with the software they had purchased to administer the GST. Rosita had to learn to administer insurance, superannuation, work cover, payroll, purchasing and costing and reporting these appropriately for the BAS, which she says was at first ‘a nightmare’. The preparatory work was focussed on putting in place procedures to ease the administrative demands of the business activity reporting system.

These small business operators can be thought of as engaged and agentic learners. They acted effortfully, proactively and with high levels of intentionality in securing their learning, and in doing so utilised the available resources actively.

High Engagement + Low Support = Independent Learners

This category, high engagement and low support, reflected small business operatives who were highly engaged in the hands-on learning about the GST, yet very selective in their use of support outside the workplace. These enterprises tended to be more self-sufficient, independent problem solvers, who sought advice or support only when they were unable to resolve the problem themselves. This combination seemed to work well for small business operatives who possess at least some of the capacities to successfully confront the particular initiative (e.g. in this case, finely developed administrative and analytical skills). The illustration of Frank is typical of this category because it demonstrates an operator with advanced skills developed from previous work and life experiences who approached the learning task in an analytical and autonomous manner.
Frank – information technology business

Frank, his wife and son are co-owners, co-directors and sole employees of a small business that sells computers and computer-related technologies. Frank’s major responsibility lies in the administration of the business. Frank’s initial preparation was undertaken through reading the GST information provided by government and considering how it would impact on his business activities. He did not specifically use the services of his accountant to implement the GST, although he took the opportunity provided by the annual visit to verify and clarify a few issues. It was through a process of working through the task that Frank came to understand some of the complexities and the simplicities of the GST and refine his approach to it. He was very self reliant and directed in his implementation and learning. The most difficult task he reported was understanding the construct of the BAS, and then adapting his accounting software to accommodate these requirements. Frank suggests that his existing capacities permitted his independent approach to learning how to implement the GST.

Frank also helped some other small business operators out. He noted that they seemed to have difficulty grasping the concept of how credit as well as liability for GST is accrued. Through his interactions with them, principally through the tennis club, Frank was able to hone his understanding of the GST in applying its principles to the business practices of his associates at the tennis club.

So, if the small business operatives have the capacities for an independent approach to securing new practices, then this approach may be useful. Some small businesses had access to particular kinds of expertise that permitted them to act independently and with success.

Low Engagement / High support = Delegators

The combination of low engagement and high support represented those enterprises that entrusted the major responsibility for implementing the GST to others, such as family members or accountants and bookkeepers. These operatives could be described as ‘delegators’. This was particularly the case for Neil, the furniture upholsterer and retailer, because he delegated the implementation of the GST and completion of the BAS to trusted others, while he continued to pursue the focus of his business, the design, manufacture and sale of furniture. The decision to have minimal involvement in the day-to-day engagement of learning about the GST did not create any problems for operatives who were able to access (and, in some cases, pay for) expertise and support.

Neil – furniture upholsterer and retailer

Neil and his wife are partners and owners of this family business. The main focus of the business is the manufacture and reupholstering of lounge suites and other furniture. Neil said his way of approaching the task was to take one day at a time, on occasion ‘winging it’ while the system was being put in place. Neil had a trusting relationship with his accountant with whom he had done business for 20 years, so he felt confident in using this person as a source of support. He had a series of meetings with the accountant, his wife and their bookkeeper to make a list of things they needed to do and things to avoid doing. Part of his preparation for the GST and for the BAS was to delegate the financial recording and bookkeeping to the experts - his accountant and the bookkeeper. This left Neil free to pursue the aspects of the business which were his speciality, including the design, manufacture and sales of furniture. Then Neil proceeded to do all the repricing as he knew the stock and costs very well. He found this task quite easy. However as far as administering the forms and compiling the tax payable, Neil found this task quite daunting and confusing. He delegated this task to the bookkeeper and relied on his accountant to give support and advice to her. He involved himself only on a need to know basis, preferring to pay good money to the professionals trained in business and financial administration. Learning to implement
the GST for Neil, then, involved attending a couple of seminars to gain an overview of
the changes. The seminars were more for his own overview, rather than to prepare him
to undertake key financial responsibilities; such responsibilities were going to be
carried out by trusted professional colleagues.

So, as in larger enterprises, here the delegation or subcontracting of a task was undertaken by
those enterprises that had the resources to do so. Significantly, a number of the small business
had been required to seek access to outside expertise and so could be seen as reluctant
deleagators. However, they were often keen to develop the capacity to be independent of
accountants and business consultants. They were striving to become independent learners.

\[ \text{Low Engagement} + \text{Low Support} = \text{At Risk Learners} \]

Of the four combinations, low engagement and low support represents the most problematic
learning combination and is described here as ‘at risk’. It is problematic because low
engagement coupled with low support suggests that limited learning is likely to occur.
Possible reasons for low engagement in the learning may include little interest, limited
confidence in undertaking the task, limited administrative capacities or limited skills, while
minimal support may be due to a host of reasons such as the operatives’ inability to pay for or
access timely advice that meets their specific business needs. Interestingly, none of the thirty
small businesses wholly fell into this category of the combination of low support and low
engagement, although some reflected some of these qualities. Perhaps this was because the
practice to be learned was mandated by government. Therefore, businesses had little or no
discretion in whether they learned about it, although they were able to exercise discretion in
the depth and scope of their learning about the GST. However, some small businesses
appeared to be more at risk than others, and represented some of the characteristics of this
category. They were those reluctant to engage others for advice and those operatives that
lacked the capacities to respond to the challenges posed by the GST. Also the scope of the
learning task for some of these enterprises was quite daunting. For instance, some had to
confront using electronic means for administering their business for the first time while
simultaneously attempting to understand a taxation system that had significant impacts upon
their business.

Learning new practices in small business

At least two important issues emerged from this study: (i) the centrality of the workplace as a
site for small business engaging agentically in learning new practices; and (ii) the role of
localised support in augmenting learning. It was found that most of the small business
operatives were engaged in learning about the GST to various extents. Most commonly, the
operatives engaged fully in the learning and became more competent in the process as time
passed, whereas in other cases, their engagement in the learning was minimal since entrusted
others continued to support them in fulfilling the requirements of the GST. As has been noted
(Billett, 2000), the extent to which small business operatives decide to engage in learning
opportunities is determined by individual agency: that is their energy and commitment to
learn these practices. In this study, a range of factors such as the individuals’ attitude toward
the learning; confidence and approach; interest in the task; capacities and skills; and access to
support and networks, impacted upon the degree to which learning about the GST proceeded.

Consistent with the outcomes of other research (Billett, 2001b), the workplace was
viewed as insufficient on its own as a key site for learning about the GST. In this study, not
all of the knowledge required to implement the GST was found in the workplace. For this
reason, operatives sought combinations of support from other avenues. Categories of support
included other small businesses, networks, community groups, local affiliations, local experts
and family members. Research by Kearney (2000a, 2000b) found that particular types of
localised support are critical for small business learning. While some of this support was
already part of the structure of the business prior to the GST implementation such as the
family accountant and family members, other support was ‘external’ to the business and included, for example, structured courses and seminars and particular types of Governmental support. It seemed that the most valued support was characterised by familiarity with the particular enterprise’s needs and/or understanding the kinds of issues that the enterprises would confront as well as trusted relationships.

Although this study was concerned with the specific question of how small businesses learned how to implement the GST and undertake the BAS, the findings suggest that there are some important lessons generally about how particular kinds of support are likely to sustain small business learning new practices. Four key implications of the current study are now discussed. Firstly, it would seem that government agencies interested in assisting small business learning should consider ways in which they could develop a localised culture of support. One way of achieving this could be to do work through existing industry groups, professional groups and community organisations. Such partnerships would utilise existing affiliations and create learning spaces and opportunities for small enterprises that stand as alternatives to the orthodoxy of taught courses. The key here is in creating localised support premised on trust. Secondly, small businesses themselves need to interact with other small businesses and participate more fully in networks. In this way, mutual support and information exchange are provided (Kearney 2000b). In the GST study, the businesses that were most at risk were those that was unable or unwilling to engage with appropriate sources of guidance and support. Thirdly, short courses that are relevant, short-term, and seen to address a ‘just in time’ problem are those that are preferred by small businesses or the development of specific skills. For this reason, short courses that are relevant to small businesses, accessible and supported locally are likely to be those most effective in meeting their specific learning needs. Finally, small business operatives will need to take some responsibility for their own learning. Thus, it will be incumbent on them to secure the kinds of advice and support that is appropriate to their needs; engage with support agencies, participate in courses; and develop relevant networks for mutual exchange and be selective and strategic in all of these activities. Ultimately, small business operatives will need to realise that learning is an ongoing and lifelong activity, and a necessity for their continuity and survival.

However, it is necessary to be cautious of the broad utility of the findings here. These issues require further investigation and in circumstance other than those surrounding the implementation of the GST. This is despite the claims of the small business operators that their approaches to learning the GST had wider and general applications. At that time there was an unusual range and level of support mechanism in place to assist this learning, provided by government, industry bodies and professional associations. Also, because of its universal application there was a quite atypical range of opportunities to engage in shared learning experiences. These may simply be unavailable in most circumstances in which small businesses seek to change their practices. So having identified the utility of these contributions in assisting one specific and well supported kind of change, it is important now for further investigation to appraise their utility in supporting other kinds of change in the small business sector.

**Concluding Remarks**

In conclusion, the study identified that processes outside of and quite distinct from accredited taught courses that comprises the orthodox VET provisions are likely to be required to assist small businesses learn the knowledge they need to maintain and develop further their capacity to be effective and be sustained over time. Small businesses represent a cohort of learners who, because credentials are less important than in other areas of work, have been less willing to adhere to the requirements of education institutions. The need for a move away from the orthodox pedagogy of taught courses will come as no surprise to those who have researched small-business learning. However, this may sit uneasily with providers of taught courses and accreditation and certification processes aligned with a taught pedagogy. Here, it has been
proposed the combination of individual agency and learning support in the form of localised
guidance and assistance emerged as important pedagogical factors for effective learning
within small-businesses. Whereas individual agency is embedded in interest, values and
beliefs, the prospect for assisting and developing localised support stands as an interesting
challenge for educational practices and institutions.

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and learning among entrepreneurs in cultural industries: situated learning through


**Authors’ Biographical Notes**

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