



An Investigation of Situational Inhibitors to Informal Learning amongst Accountants

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ABSTRACT

A case study was conducted to investigate situational inhibitors to informal learning activities amongst accountants in a public firm in Malaysia. Four situational inhibitors emerged from the data analysis. The accountants reported that lack of time, lack of proximity to colleagues' working areas, lack of support from others and structural inhibitor as the inhibitors to the learning. The paper proceeds to outline the theoretical and practical implications as well as suggestions for future research.

Keywords: Accountant, Informal Learning, Situational Inhibitors

JEL Classification: D9

1. INTRODUCTION

The emergence of informal workplace learning in the late 1980s is due to limitation of formal workplace learning to deliver its expected benefits (Clifford and Thorpe, 2007). For instance, Rothwell (2003) found that not more than 30% of what workers learn in formal learning activities can be transferred to job and then improve work performance. This phenomenon shows that formal workplace learning is no longer sufficient to support continuous learning at the workplace (Billett and Choy, 2013; Kim and McLean, 2014; Marsick, 2009). Therefore, the focus of professional development has shifted from formal to informal learning activities in recent years (Billett and Choy, 2013; Clifford and Thorpe, 2007; Marsick, 2009). Over the last decade, informal learning has received widespread attention amongst professionals such as nurses (Bjork et al., 2013), human resource management practitioners (Crouse et al., 2011), teachers (Lohman, 2009), managers (Ashton, 2004; Billett, 2003) and accountants (Abdul et al., 2012; Hicks et al., 2007). This paper focuses on accountants in public accounting firm since the learning is important to keep abreast with the changes in current and future work environment

(Hicks et al., 2007; Malaysian Institute of Accountants (MIA), 2011; 2014). However, recent evidence indicates that their informal learning is less encouraging. This problem is associated with situational inhibitors (Audit Oversight Board Malaysia (AOB), 2010; 2011; 2013). Despite such problem, a research that further explains this issue is still limited.

Therefore, the purpose of this paper is to investigate situational inhibitors to informal learning activities amongst them. This paper is structured as follows; Section 2 provides a brief review of relevant literature. Following this, the research method is outlined which then leads to discussion of research findings. Finally, the conclusions, implications and suggestions for further research are provided in Section 5.

2. LITERATURE REVIEW

Workplace learning refers to continuing professional education in the accounting profession (MIA, 2011; 2014). The learning is important for accountants to develop and maintain knowledge and skills within their professional environments (International

Federation of Accountants [IFAC], 2008; MIA, 2011; 2014). It can be categorized into formal and informal. Formal learning refers to education that is systematic, structured and formal in nature (IFAC, 2008). Attendance to courses, conferences and seminars, post-graduate studies and diploma courses are the recognized formal learning activities (MIA, 2011; 2014). Informal learning, which is the focus of this paper, is termed as unstructured learning in the accounting profession (IFAC, 2008; MIA, 2011). It takes place as part of accountants' work and related to accounting and auditing matters (IFAC, 2008; MIA, 2011). Informal learning activities of them include reading, using audio/video and distance learning (MIA, 2011). Meeting, briefing and discussion are also their informal learning activities (IFAC, 2008; MIA, 2011).

Situational inhibitor is situational factor within one's working environment that can reduce his/her ability to gain access to, and pursue informal learning opportunities (Cross, 1981; Lohman, 2000). Therefore, in this research situational inhibitors refer to situational factors within a public accounting firm environment that can inhibit accountants from informal learning activities.

3. RESEARCH METHOD

3.1. Selecting the Case Study

An in-depth case study was undertaken at one of the public accounting firms located in Alor Setar, Kedah, Malaysia. This firm was selected since it committed to the research project; that is, full access and participation was offered to the researchers by the firm's partners. In-depth case is adopted because the influence of situational inhibitors to informal learning is a complex phenomenon and subjective in nature (Ellinger and Cseh, 2007; Marsick, 2009); hence, an in-depth case is considered as the suitable approach to capture the complexity and subjectivity. The case study also enables the researchers to obtain a detailed explanation of the topic studied from the research participants (Yin, 2003). Therefore, an effective result can be delivered and it is more likely to be useable by those in the observed situations.

3.2. Selecting the Research Participants within the Case Study

Five chartered accountants in the public accounting firm who are holding the current membership in the MIA participated in this research. They were selected as informal learning is compulsory for professional development (MIA, 2011). More female than male (female = 60%, male = 40%) accountants participated in the research. Of five participants, majority (60%) of them were under 35 years old. The participants were one branch head/deputy president, two senior auditors, one audit associate and one tax associate. In addition, four (80%) participants are involved in audit work and only one (20%) in taxation.

3.3. Data Collection and Analysis Procedures

This research utilized open-ended interview method (Gubrium and Holstein, 2002). Such interview is appropriate since the researchers wanted to minimize the variation in the questions that are posed to the research participants. The interview was also useful because it was desirable when obtaining the same information from each interviewee at several points in time or when there were time

constraints for data collection and analysis (Gubrium and Holstein, 2002). The interview also allowed the researchers to collect detailed data systematically and facilitate comparability amongst all the research participants (Gubrium and Holstein, 2002). The interview sessions had taken about two months to complete. The interviews were undertaken on the agreed day and time. Each interview normally took around two hours. However, there were instances when the researchers needed to visit the research site again. This was to meet the participants who could not be interviewed during the first visit due to job commitment. The researcher transcribed each audio-recorded conversation and transformed them into a text. The data were analyzed using a manual analysis procedure due to small number of participants. The researcher then read carefully for several times the participants' transcribed texts to gain a sense of each participant's story and to identify the significant statements that could be detected in them. In addition, respondent validation was also utilized to reduce personal bias.

4. RESEARCH FINDINGS

To investigate the situational inhibitors to the learning, the following questions were posed to the research participants during the interview sessions: "What are the situational inhibitors to informal learning activities?" and "How the inhibitors influence your informal learning activities?" Four situational inhibitors reported by the accountants. The following sub-sections describe the findings.

4.1. Lack of Time

The first situational inhibitor is lack of time. The research participants indicated that this situation constraints informal learning activities. For examples:

"Aaaaa., I think one of the big problems for audit firm is high workload, everything has to follow dateline, time is so limited for reading and discussion, oh my God, I don't think we have to learn during weekend, it is time for family, right" - Mr. A.

"Ok, sometimes there are new changes in Financial Reporting Standards, I want to develop my knowledge and skills on the standards through reading, meeting or discussion, but time is so limited for the activities, emm..., workload is so high, especially during peak time, this problem always happens to audit firm and we cannot avoid it" - Mrs. C.

Mr. A and Mrs. C reported that lack of time due to heavy workload especially during audit peak period reduced reading, discussion and meeting opportunities. Thus, it can be learnt that the accountants' informal learning activities are less likely to take place because of this inhibitor.

4.2. Lack of Proximity to Colleagues' Working Areas

The second situational inhibitor is lack of proximity to colleagues' working areas. The research participants indicated that this situation limits informal learning opportunities. For instances:

"There is something I eager to tell you, staffs in audit department are always outstation, they go to clients' offices for audit purposes, this situation causes problem to me if I want to organize face to

face meeting and discussion with them, I also have difficulty to get detailed explanation about something that I don't know, aaaa.... could you imagine how difficult my situation, I don't know how to solve this problem" - Mrs. D.

"Being away from each other especially in the same department is a problem to me, if I want to make discussion. or eemmm... to organize meeting and briefing I think, so many disruptions not only to my learning but to my work, this problem of course is a big deal to me, my works still need to be accomplished as planned, how I'm going to do that...hahahaha" - Mr. B.

Mrs. D and Mr. B reported that the physical distance between each other in the same technical area disrupted their ability to conduct meeting, group discussion and meeting. Thus, it can be said that the accountants' informal learning activities are less likely to occur if this inhibitor exists in their working environment.

4.3. Lack of Support from Others

The third situational inhibitor is lack of support from others. The research participants indicated that this scenario restricted informal learning activities. For examples:

"Emm, aaa, this is one of the main reasons, you know they did not allow me to use the computer, only they can use it, this problem occurred since we have to share the computer, problem you know if I want to search out learning materials in the internet or conduct on-line discussion. Emm. haha...., maybe they don't want me to move forward or they are too busy, or they think that I have to learn something through self-learning, self-reading for instance, hahaha., they believe that I have to take my own initiative, this usually happened when I was junior"- Mr. B

"Aaaa...., lack of support from each other is one the factors that can reduce our motivation to engage in the learning activities, for instances, emmmm...reading, discussion and knowledge sharing, we have to find other alternatives to solve the encountered problems, this situation really bothers me. This reluctance is due to negative attitude, they are busy and don't care about us, no wonder they don't want to help my learning" Mrs. E

Mrs. B and Mrs. E reported that reluctant of others to support them restricted access to learning materials, discussion, reading and knowledge sharing. Thus, it can be learnt that this situational factor can inhibit the accountants' informal learning activities.

4.4. Structural Inhibitor

The fourth situational inhibitor is structural inhibitor. The research participants indicated that this problem inhibits informal learning activities. For examples:

"Haha...emm., you know there is another factor that can influence my work, I have to handle everything here, I am responsible to know everything, I think other staff members are experiencing this problem too, some only involved in auditing and some only involved in taxation, there are administrative staffs who don't know about audit fee, she didn't ask or discuss with others about it, what a problem"- Mrs. D.

"Emm...., I think I know what the other departments are doing here, this is because our office is small, two storeys only, but I don't know what staff members in other branches are doing, we rarely conduct meeting or discussion together, no platform to carry out such learning activities, ohhhh....as a result, I have little knowledge about what they are doing, I have a lack of knowledge about their work" - Mr. A.

Mrs. D and Mr. A reported that physical separation between departments and branches reduced their opportunities to ask question, discuss and meeting for knowledge sharing. Thus, it can be learnt that the accountants' informal learning activities are limited because of the situation.

5. CONCLUSIONS, IMPLICATIONS AND FUTURE RESEARCH

This study investigated situational inhibitors to informal learning activities amongst accountants. A qualitative case study that involved a public accounting firm in Malaysia was employed. From the undertaken research, it was found that lack of time, lack of proximity to colleagues' working areas, lack of support from others and structural inhibitor constrained their informal learning activities. Other scholars also reported that lack of time (Crouse et al., 2011; Lohman, 2006; 2009), lack of proximity to colleagues' working areas (Abdul et al., 2012, Lohman and Woolf, 2001), lack of support from others (Ellstrom et al., 2008; Jurasaitė-Harbison, 2009) and structural inhibitor (Ellinger and Cseh, 2007; Jurasaitė-Harbison, 2009) were the inhibiting factors to informal learning amongst professionals.

The research findings are also consistent with behaviorism orientation of adult learning theory. The orientation postulates that situations within one's immediate working environment are more likely to influence informal learning activities (Pavlov, 1927; Skinner, 1938; Watson, 1930). In short, the research findings supported the prior literature. This research has several implications to theory and practice.

Theoretically, this research develops a greater understanding of the situational inhibitors from the perspective of accountants. Practically, the research findings are important for public accounting firms and accounting profession to create a more conducive work environment for the learning. Such environment can support their continuous professional development in order to uphold public interest, trust and integrity. This research employed a qualitative case study and involved a small number of participants. Thus, the findings are descriptive in nature and less generalization. Further research could test the significant level of the inhibitors on the learning using statistical analyses and considering a wider sample frame.

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