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Situational Inhibitors to Informal Learning in the Workplace: A Case Study of Accountants

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Abstract

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The purpose of this study was to investigate situational inhibitors to informal learning activities amongst accountants in a public accounting firm. A qualitative case study was conducted to develop a greater understanding of the situational aspects that inhibited them from engaging in informal learning activities. Four situational inhibitors emerged from the data analysis. The inhibitors are lack of time, lack of proximity to colleagues' working areas, lack of support from others and structural inhibitor. Theoretical and practical implications of the research as well as suggestions for future research were also discussed.

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Keywords: Accountant; informal learning; situational inhibitor; accounting firm; case study.

1. Introduction

The emergence of informal learning activities in the late 1980s is due to limitation of formal learning activities to deliver its expected benefits (Clifford, & Thorpe, 2007). For instance, Rothwell (2003) found that only less than 30 percent of what people learn in formal learning activities that are actually transferred to job in a way that improves work performance. This means that formal learning activities are no longer sufficient for continuous learning at the workplace (Billett, & Choy, 2013; Kim, & McLean, 2014; Marsick, 2009). Thus, the focus of professional development has shifted from formal to informal learning activities in recent years (Billett, & Choy, 2013; Marsick, 2009). Over the last decade, informal learning has been studied in various contexts such as nurses (Bjørk, Tøien, &



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Sørensen, 2013), human resource management practitioners (Crouse, Doyle, & Young, 2011) teachers (Lohman, 2009), managers (Ashton, 2004; Billett, 2003) and accountants (Abdul Wahab, Selamat., & Saad, 2012; Hicks, Bagg, Doyle, & Young, 2007). This paper focuses on accountants in public accounting firm since the learning is compulsory for their professional development (Hickset *et al.*, 2007; Malaysian Institute of Accountants [MIA], 2011, 2014). Despite the importance of such learning, recent evidence indicates that there are situational factors that tend to inhibit their informal learning activities (Audit Oversight Board Malaysia, 2010, 2011, 2013). However, empirical evidence that further explain this issue is still limited. Therefore, this paper aims to investigate situational inhibitors to informal learning activities amongst accountants in a public accounting firm. The paper is structured as follows; Section 2 discusses the pertinent concepts related to the objective of this research. Following this, the research method is outlined, which then leads to description of research findings. The paper finishes with conclusions, implications and suggestion for further research.

2. Literature Review

Workplace learning is coined as Continuing Professional Education (CPE) in the accounting profession (MIA, 2011, 2014). The learning is the platform for accountants to develop and maintain knowledge and skills within their professional environments (MIA, 2011, 2014; International Federation of Accountants [IFAC], 2008). It can be either formal or 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 known as unstructured learning in the accounting profession (MIA, 2011; IFAC, 2008). It takes place as part of accountants' work and related to accounting and auditing matters (MIA, 2011; IFAC, 2008). Informal learning activities of them include reading, use of audio or video and correspondence courses (MIA, 2011). Meeting, briefing session and group discussion are also their informal learning activities (MIA, 2011; IFAC, 2008). Thus, informal learning activities in the current paper are those mentioned above.

Situational inhibitor refers to situational factors within a working environment that can reduce professionals' ability to gain access to, and pursue informal learning opportunities (Cross, 1981; Lohman, 2000). Therefore, situational inhibitors in this paper 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 committed to the research project; that is, full access and participation was offered to the researchers by the firm's partners. The adoption of an in-depth case is due to the following reasons. First, the influence of situational inhibitors to informal learning activities is a complex phenomenon because it is subjective in nature (Marsick, 2009; Ellinger, & Cseh, 2007). Hence, an in-depth case is considered as the suitable approach to capture this complexity. Second, such case study enables the researcher 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

The research participants of this study were five chartered accountants in the selected public accounting firm who are holding the current membership in the MIA. They were selected since 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%) were in the under 35 year's group. The participants consisted of one branch head/deputy president, two senior auditors, one audit associate and one tax associate. In addition, four (80%) participants are specialized in auditing and only one (20%) in taxation.

3.3 Data collection and analysis procedures

This research employed open-ended interview method (Gubrium, & Holstein, 2002). This type of 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 in this research 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, & Holstein, 2002). The interview also allowed the researchers to collect detailed data systematically and facilitate comparability amongst all the research participants (Gubrium, & 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. Results

To investigate the situational inhibitors to informal learning activities, 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 emerged from the data analysis. The descriptions of the inhibitors are dealt with in the following sub-sections.

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 inhibited reading, discussion and meeting. 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 location between them and other colleagues in the same technical area limited their opportunities to conduct meeting, group discussion and meeting. Thus, it can be concluded that the accountants' informal learning activities are less likely to occur due to lack of proximity to colleagues' working areas.

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 the accountants' informal learning activities are less likely to take place due to lack of support from others.

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 due to this situation.

5. Conclusion, implications and future research

The purpose of this study was to investigate situational inhibitors to informal learning activities amongst accountants in the public accounting firm. A qualitative case study was conducted to explain this issue. The accountants reported that lack of time, lack of proximity to colleagues' working areas, lack of support from others and structural inhibitor can inhibit their informal learning activities. Previous studies also found that lack of time (Lohman, 2009, 2006), lack of proximity to colleagues' working areas (Abdul Wahab *et al.*, 2012; Lohman, & Woolf, 2001), lack of support from others (Ellstrom *et al.*, 2008; Jurasaite-Harbison, 2009) and structural inhibitor (Ellinger, 2007; Jurasaite-Harbison, 2009) were the factors that inhibited professionals' informal learning activities. The study results are also in tandem with behaviorist orientation of adult learning theory, which postulated that situations within one's immediate work environment can influence informal learning activities (Pavlov, 1927; Skinner, 1938; Watson, 1930). Thus, the research findings are consistent with the prior literature. This research has several implications to theory and practice. The theoretical implication of this research is that it develops a greater understanding of the situational inhibitors to informal learning activities amongst the accountants. In term of practical implication, the research findings can be utilized by accounting profession to create a more conducive work environment for the accountants' informal learning activities. Such environment is important for their continuous professional

development in order to uphold public interest and trust. This study employed a qualitative case study and involved a small number of participants. Thus, the findings are descriptive in nature and limited in terms of generalization. Further research could test the extent to which situational inhibitors influence their informal learning activities using quantitative analyses and considering a wider sample frame.

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