

International Conference on Accounting Studies 2014, ICAS 2014, 18-19 August 2014, Kuala Lumpur, Malaysia

A survey of work environment inhibitors to informal workplace learning activities amongst Malaysian accountants

Muhammad Syahir Abdul Wahab^{a*}, Ram Al Jaffri Saad^a, Mohamad Hisyam Selamat^b

^a*School of Accountancy, Universiti Utara Malaysia, Sintok, Malaysia*

^b*Faculty of Business, Accounting and Management SEGi University Malaysia*

Abstract

A survey was conducted to examine informal workplace learning activities and work environment inhibitors to such learning activities of accountants in public accounting firms across Malaysia. The findings indicated that the accountants use a variety of informal learning activities, although meeting predominates. The accountants reported that lack of time due to heavy workload, lack of meaningful rewards, lack of fund, limited influence on firm's operation and lack of support from others as the inhibitors to the learning activities. Theoretical and practical implications of the study as well as suggestions for future research were also discussed.

© 2014 The Authors. Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/3.0/>).

Peer-review under responsibility of the School of Accountancy, College of Business, Universiti Utara Malaysia.

Keywords: Accountant education; informal workplace learning; work environment inhibitors; public accounting firm; survey

1. Introduction

In recent years, workplace learning has received widespread attention not only by corporations (such as Motorola, Boeing, Northwest Airline and Ford Motors), but by academicians as well (Benson, 1997; Leslie, Aring, & Brand, 1998; Sloman & Webster, 2005). This attention reflects the importance of such learning as a source of competitive advantage in dynamic economic environment (Illeris, 2003; Sambrook, 2005; Senge, 1990).

* Corresponding author. Tel.: +6-04-9287282.

E-mail address: syahir@uum.edu.my

Workplace learning is a process of acquiring knowledge and skills to improve individual and organizational performances (Hicks, Bagg, Doyle, & Young, 2007). It is often characterized as formal and informal (Cofer, 2000; Merriam, Caffarella, & Baumgartner, 2007). Formal learning refers to organized activities that take place in formal educational settings and often lead to some form of official recognition (for example, a degree or certification) (Lohman, 2009; Marsick & Watkins, 1990). Examples of formal learning are courses, seminars and conferences (Watkins & Marsick, 1992). Informal learning is defined as activities that are initiated by the employees at the workplace to develop and maintain knowledge and skills (Lohman, 2009). Informal learning activities include reading, discussion and meeting (Lancaster, Milia, & Cameron, 2013; Watkins & Cervero, 2000).

Recent workplace learning literature indicates that informal learning now takes precedence over formal learning as the dominant way to keep abreast with the current and future work roles (Ellinger & Cseh, 2007; Lohman, 2009). Several scholars suggested that more than 70 percent of workplace learning take place through informal means (Benson, 1997; Dobbs, 2000; Sorohan, 1993). Given the importance of informal learning in the current and future business environment, the study in this area is critical (Eraut, 2004; Marsick, 2009).

Informal learning has been studied in various professions such as education (Jurasaitė-Harbison, 2009; Lohman, 2009), business management (Ashton, 2004; Billett, 2003; Bratton, 2001) and accounting (Abdul Wahab, Selamat, & Saad, 2012; Hicks et al. 2007; Watkins & Cervero, 2000). This research focuses on accountants in public accounting firms and such attention is warranted for following reasons. Informal learning is important for the accountants to keep abreast with the changes in the accounting standards and audit work (Hicks et al. 2007; Malaysian Institute of Accountants (MIA), 2007). It is also vital to reduce the risk of incompetent accountants when performing their professional duties (Lobo & Zhou 2006; MIA, 2012; Yuthas, Dillard, & Rogers, 2004). In addition, informal learning is often used by the accountants to share knowledge and expertise about industry and regulatory issues that affect quality of their work (Vera-Munoz, Ho, & Chow, 2006).

Despite the importance of informal learning, Malaysia Audit Oversight Board (AOB) (2010, 2011) reported that the accountants' informal learning activities are less encouraging. Although this problem is associated with work environment inhibitors (AOB, 2010, 2011), it has yet explained by any empirical research. Thus, a research is required to better understand this issue. Trivializing this issue would further reduce the accountants' capability to discharge their professional duties (Cervero, 1988; Hicks et al. 2007). This in turn could impair the quality and reliability of companies' financial information provided to general public, investors, creditors and taxing authorities for decisions making (AOB, 2010, 2011). Therefore, the purposes of this study are to examine the frequency of engagement in informal learning activities and work environment inhibitors to such learning activities amongst accountants in public accounting firms across Malaysia.

The research 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 results. The research finishes with discussions and conclusions.

2. Workplace learning activities and accountants

Workplace learning refers to Continuing Professional Education (CPE) in the accounting profession (MIA, 2007). It is the learning activities that develop and maintain capabilities to enable accountants to perform competently within their professional environments (International Federation of Accountants (IFAC), 2008; MIA 2007). Such activities can be categorized into formal and informal learning. Formal learning refers to education that is systematic, structured and formal in nature (IFAC, 2008). Formal learning activities include attendance (either as a presenter/lecturer or participant) to short courses, conferences and seminars, recognised post-graduate studies and diploma courses which requires participation and assessment (MIA, 2007).

Informal learning, which is the focus of this research, is coined as unstructured learning in the accounting profession (IFAC, 2008; MIA, 2007). Such learning occurs when accountants performing their professional duties (IFAC, 2008; MIA, 2007). In the practical setting, the learning is normally related to accounting and auditing activities. Furthermore, it is not organized by MIA and other professional accounting bodies (IFAC, 2008; MIA, 2007). Informal learning activities in the current study are those recognised in the MIA By-Laws (MIA, 2007). The

activities are reading job related materials technical, use of audio or video tapes, use of correspondence courses (for instance, distance learning), meetings, briefing sessions and group discussion (MIA, 2007).

3. Work environment inhibitors to informal workplace learning activities

Work environment inhibitors refer to any working conditions, practices or situations within a public accounting firm environment that can inhibit accountants' informal learning activities (Abdul Wahab et al. 2012; Crouse, Doyle, & Young, 2011; Hicks et al., 2007). There are many work environment inhibitors to informal learning activities. The inhibitors have been identified across a variety of professions such as teachers (Lohman, 2000, 2006; Lohman & Woolf, 2001), manufacturing employees (Billett, 2003; Ellinger, 2004), financial services managers (Tannenbaum, 1997), civil servants (Munro et al., 2000), social workers (Ellstrom, Ekholm, & Ellstrom, 2008), information technology practitioners (Lohman, 2009) as well as accountants (Abdul Wahab et al., 2012; Hicks et al., 2007).

The inhibitors include lack of time due to heavy workload (Abdul Wahab et al., 2012; Hicks et al., 2007; Lohman, 2009), lack of proximity to colleagues' working areas (Lohman 2006, 2009; Lohman & Woolf, 2001), lack of support from others (Abdul Wahab et al., 2012; Hicks et al., 2007; Jurasaitė-Harbison, 2009). Other inhibitors are lack of meaningful rewards (Ashton, 2004; Lohman, 2000), lack of fund (Crouse et al., 2011; Ellinger, 2004; Sambrook & Stewart, 2000), lack of access to updated learning materials (Crouse et al., 2011; Lohman, 2000), lack of access to computer (Lohman, 2000, 2006, 2009) and limited influence on firm's operation (Jurasaitė-Harbison, 2009; Lohman & Woolf, 2001).

4. Research methodology

Data of this study were gathered through a mail survey approach. Respondents were MIA members in public accounting firms across Malaysia. They were selected because informal learning activities are compulsory to develop and maintain their knowledge and skills in current and future work roles (MIA, 2007). A total of 660 (approximately 10% of the population) respondents were randomly selected by MIA Membership Department from the current MIA membership database which has 6,513 active members (MIA, 2011). The questionnaires were sent to their correspondence addresses.

The questionnaire consisted of six items on the frequency of engagement informal learning activities and 44 items on the work environment inhibitors. A Likert scale ranging from 1 (extremely infrequent) to 7 (extremely frequent) was used for the informal learning activities items. Meanwhile, a Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree) was used for the inhibitors items.

5. Results

5.1 Frequency of engagement in informal workplace learning activities

Out of 660 distributed questionnaires, 260 were returned, yielding a response rate of 39.4%. Table 1 indicates means and standard deviations scores for frequency of engagement in six informal learning activities by rank.

Table 1. Means and standard deviations for frequency of engagement in informal learning activities (N=260)

Informal Learning Activities		Means (M)	Standard Deviations (SD)
1.	Meeting	2.73	1.03
2.	Group Discussion	2.71	.95
3.	Briefing Session	2.70	.82
4.	Reading Job Related Materials	2.68	.91
5.	Audio/Video Tapes Usage	2.55	.93
6.	Correspondence Courses Usage	2.38	.93

Table 1 indicates the means and standard deviation for scores on frequency of engagement in informal learning activities by rank. The most frequently used activity was meeting ($M = 2.73$, $SD = 1.03$). This was followed by group discussion ($M = 2.71$, $SD = .95$), briefing session ($M = 2.70$, $SD = .82$) and reading job related materials ($M = 2.68$, $SD = .91$). Meanwhile, the least frequently used activities were audio/video tapes ($M = 2.55$, $SD = .93$) and correspondence courses ($M = 2.38$, $SD = .93$) usages.

5.2 Work environment inhibitors to informal workplace learning activities

Table 2 presents the means and standards deviations for scores on work environment inhibitors to informal learning activities by rank. A mean score 3.5 and above is considered as the inhibitor while a mean score below 3.5 is considered vice versa (Hicks et al., 2007; Lohman, 2006). The greatest inhibitor to the learning activities for the accountants was lack of time due to heavy workload ($M = 5.71$, $SD = .79$). This was followed by lack of meaningful rewards ($M = 5.13$, $SD = .90$), lack of fund ($M = 4.93$, $SD = .95$), limited influence on firm's operation ($M = 4.58$, $SD = 1.27$) and lack of support from others ($M = 4.52$, $SD = .94$). Meanwhile, the accountants did not perceive lack of access to computer ($M = 3.45$, $SD = 1.40$), lack of access to updated learning materials ($M = 3.34$, $SD = 1.24$) and lack of proximity to colleagues' working areas ($M = 3.32$, $SD = 1.36$) as the inhibitors to their informal learning activities.

Table 2. Means and standard deviations for work environment inhibitors to informal learning activities (N=260)

Work Environment Inhibitors to Informal Learning Activities		Means (M)	Standard Deviations (SD)
1.	Lack of Time due to Heavy Workload	5.71	.79
2.	Lack of Meaningful Rewards	5.13	.90
3.	Lack of Fund	4.93	.95
4.	Limited Influence on Firm's Operation	4.58	1.27
5.	Lack of Support from Others	4.52	.94
6.	Lack of Access to Computer	3.45	1.40
7.	Lack of Access to Updated Learning Materials	3.34	1.24
8.	Lack of Proximity to Colleagues' Working Areas	3.32	1.36

6. Discussion and conclusion

The purposes of this study were to examine the frequency of engagement in informal learning activities and work environment inhibitors to the learning activities amongst accountants in public accounting firms across Malaysia. A mail survey research was conducted to explain this phenomenon. This research found that the accountants use a variety of informal learning activities at the workplace. However, meeting was the most frequently used activity when compared to group discussion, briefing session, reading job related materials, audio/video tapes and correspondence courses usages. This finding is consistent with prior literature (Lancaster et al., 2013; Lohman, 2005, 2006) that indicate meeting is one of the frequently used interaction approaches between staff members to discuss knowledge and skills applicable to the current and future work practices.

The research finding also indicated that the most prominent inhibitor to the learning activities for the accountants was lack of time due to heavy workload. The accountants also reported that lack of meaningful rewards, lack of fund, limited influence on firm's operation and lack of support from others as the factors that inhibit their informal learning activities. The findings imply that the accountants' informal learning activities would be less likely to take place due to these five inhibitors (Abdul Wahab et al. 2012; Hicks et al., 2007). These findings are consistent with previous studies such as Ellinger (2004), Hicks et al. (2007), Jurasaitė-Harbisson (2009), Lohman (2000, 2006, 2009) and Sambrook and Stewart (2000). In addition, lack of access to computer, lack of access to updated learning materials and lack of proximity to colleagues' working areas were not perceived by the accountants as the inhibitors. This means that the accountants do not experience these three inhibitors at their workplace. These findings supported Hicks et al. (2007).

This research has several implications to theory and practice. The theoretical implication of this research is that it develops a greater understanding of the work environment inhibitors to informal learning activities from the perspective of Malaysian accountants. The practical implication is information about the inhibiting factors can be used by public accounting firms, MIA and AOB to create a more conducive work environment for the accountants' informal learning activities.

This research is descriptive in nature and it is restricted to a certain context. Further research could examine the extent to which the inhibitors influence informal learning activities by considering a wider sample frame such as accountants in business, public sector and education. Such research would provide more conclusive empirical evidence on this issue and improve the generalisability of the findings.

References

- Abdul Wahab, M. S., & Selamat, M. H., & Saad, R. A. (2012). *Work environment inhibitors to informal workplace learning activities amongst accountants: A Malaysian case study*. Paper presented at the Qualitative Research Conference, Kuala Lumpur, Malaysia, (6-7 November).
- Ashton, D. N. (2004). The impact of organizational structures and practices on learning in the workplace. *International Journal of Training and Development*, 8(1), 43-53.
- Audit Oversight Board (2010). Annual Report 2010. Retrieved from <http://www.sc.com.my/main.asp?pageid=1038&linkid=2815&yearno=2010&mod=paper>.
- Audit Oversight Board (2011). Annual Report 2011. Retrieved from http://www.sc.com.my/eng/html/aob/ar2011/aob2011_english.pdf
- Benson, G. (1997). Informal training takes off. *Training and Development*, 51(5), 93-94.
- Billett, S. (2003). Workplace mentors: Demands and benefits. *Journal of Workplace Learning*, 15(3), 105-113.
- Bratton, J. A. (2001). Why workers are reluctant learners: The case of the Canadian pulp and paper industry. *Journal of Workplace Learning*, 13(7/8), 333-343.
- Bryson, J., Pajo, K., Ward, R., & Mallon, M. (2006). Learning at work: organizational affordances and individual engagement. *Journal of Workplace Learning*, 18(5), 279-297.
- Cervero, R. M. (1988). *Effective continuing education for professionals*. San Francisco: Jossey-Bass.
- Churchill, G. A. (1979). A paradigm for developing better measures of marketing constructs. *Journal of Marketing Research*, 16(1), 64-73.
- Cofer, D. A. (2000). *Informal Workplace Learning (Practical Application Brief No. 10)*. Columbus, OH: Center of Education and Training for Employment.
- Crouse P., Doyle, W. & Young, J. D. (2011). Workplace learning strategies, barriers, facilitators and outcomes: A qualitative study among human resource management practitioners. *Human Resource Development International*, 14(1), 39-55.
- Dobbs, K. (2000). Simple moments of learning. *Training*, 37(1), 52-57.
- Ellinger, A. D. (2004). *Contextual factors and detractors shaping the facilitation of informal workplace learning: The case of 'reinventing itself company'*. Paper presented at 5th International Conference of HRD Researched Practice across Europe, Limerick, Ireland.
- Ellinger, A. D., & Cseh, M. (2007). Contextual factors influencing the facilitation of others' learning through everyday work experiences. *Journal of Workplace Learning*, 19(7), 435-452.
- Ellstrom, E., Ekholm, B., & Ellstrom, P. (2008). Two types of learning environment: Enabling and constraining a study of care work. *Journal of Workplace Learning*, 20(2), 84-97.
- Eraut, M. (2004). Informal learning in the workplace. *Studies in Continuing Education*, 26(2), 247-273.
- Fowler, F. J. Jr. (2009). *Survey research method*. London: SAGE Publications.
- Garrick, J. (1998). Informal learning in corporate workplaces. *Human Resource Development Quarterly*, 9(2), 129-144.
- Gerbing, D. W., & Anderson, J. C. (1988). An updated paradigm for scale development incorporating unidimensionality and its assessment. *Journal of Marketing Research*, 25(2), 186-192.
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis (6th Ed.)*. New Jersey: Pearson International Edition.
- Hicks, E., Bagg, R., Doyle, W., & Young, J. D. (2007). Canadian accountants: Examining workplace learning. *Journal of Workplace Learning*, 19(2), 61-77.
- Illeris, K. (2003). Workplace learning and learning theory. *Journal of Workplace Learning*, 15(4), 167-178.
- International Federation of Accountants (2008). International Education Standards 1-8. Retrieved from <http://www.ifac.org/Members/DownLoads/pdf>.
- Jurasaitė-Harbison, E. (2009). Teachers' workplace learning within informal contexts of school cultures in the United States and Lithuania. *Journal of Workplace Learning*, 21(4), 299-321.
- Lancaster, S., Milia L. D., & Cameron, R. (2013). Supervisor behaviours that facilitate training transfer. *Journal of Workplace Learning*, 25 (1), 6-22.
- Leslie, B., Aring, M. K., & Brand, B. (1998). Informal learning: The new frontier of employee and organizational development. *Economic Development Review*, 15(4), 12-18.
- Lobo, G. J., & Zhou, J. (2006). Did conservatism in financial reporting increase after the Sarbanes-Oxley Act? Initial Evidence. *Accounting Horizons*, 20(1), 57-73.
- Lohman, M. C. (2000). Environmental inhibitors to informal learning in the workplace: A case study of public school teachers. *Adult Education Quarterly*, 52(2), 83-101.
- Lohman, M. C. (2005). A survey of factors influencing the engagement of two professional groups in informal workplace learning activities. *Human Resource Development Quarterly*, 16(4), 501-527.
- Lohman, M. C. (2006). Factors influencing teachers' engagement in informal learning activities. *Journal of Workplace Learning*, 18(3), 141-156.
- Lohman, M. C. (2009). A survey of factors influencing the engagement of information technology professionals in informal workplace learning activities. *Information Technology, Learning and Performance Journal*, 25(1), 43-52.

- Lohman, M. C., & Woolf, N. H. (2001). Self-initiated learning activities of experienced public school teachers: Methods, sources, and relevant organizational influences. *Teachers and Teaching: Theory and Practice*, 7(1), 61-76.
- Lu, Y., Zhou, T., & Wang, B. (2009). Exploring Chinese users' acceptance of instant messaging using the theory of planned behavior, the technology acceptance model, and the flow theory. *Computers in Human Behavior*, 25, 29-39.
- Malaysian Institute of Accountants (2007). By-Laws (On Professional Conduct and Ethics) of the Malaysian Institute of Accountants. Retrieved from <http://www.mia.org.my/downloads/institute/legislation/bylaws20080731.pdf>.
- Marsick, V., J. (2009). Toward a unifying framework to support informal learning theory, research and practice. *Journal of Workplace Learning*, 21(4), 265-275 .
- Marsick, V., J., & Watkins, K., E. (1990). *Informal and incidental learning in the workplace*. London: Routledge.
- Merriam, S. M., Caffarella, R. S., & Baumgartner, L. M. (2007). *Learning in adulthood: A comprehensive guide (3rd Ed.)*. San Francisco: Jossey-Bass.
- Sambook, S. (2005). Factors influencing the context and process of work-related learning: Synthesizing findings from two research projects. *Human Resource Development International*, 8(1), 101-119.
- Sambook, S., & Stewart, J. (2000). Factors influencing learning in European learning oriented organizations: Issues for management. *Journal of European Industrial Training*, 24(2-4), 209-219.
- Sekaran, U. (2003). *Research method for business: A skill building approach (4th Ed.)*. Danvers, MA: John Wiley & Sons.
- Senge, P. (1990). *The fifth discipline: The art and practice of learning organizations*. New York: Doubleday.
- Sloman, M., & Webster, L. (2005). Training to learning. *T + D*, 59(9), 58-62.
- Sorohan, E. (1993). We do; therefore we learn. *Training and Development*, 4(10), 47-52.
- Tannenbaum, S. I. (1997). Enhancing continuous learning: Diagnostic finding from multiple companies. *Human Resource Management*, 36(4), 437-452.
- Vera-Munoz, S. C., Ho, J. L., & Chow, C. W. (2006). Enhancing knowledge sharing in public accounting firms. *Accounting Horizons*, 20(2), 133-155.
- Watkins, K. E., & Cervero, R. M. (2000). Organizations as contexts for learning: A case study in certified public accountancy. *Journal of Workplace Learning*, 12(5), 187-194.
- Watkins, K. E., & Marsick, V. J. (1992). Towards a theory of informal and incidental learning in organizations. *International Journal of Lifelong Education*, 11(4), 287-300.
- White, J. P., Armstrong, H., Armstrong, P., Bourgeault, I., Choiniere, J., & Mykhalovskiy, E. (1999). The impact of managed care on nurses' workplace learning and teaching. *Nursing Inquiry*, 7(2), 74-80.
- Yuthas, K., Dillard, J. F., & Rogers, R. K. (2004). Beyond agency and structure: Triple-loop learning. *Journal of Business Ethics*, 51(2), 229-243.