

MODELLING WORKPLACE LEARNING AND MANAGERIAL ROLES IN
FACILITATING COMPETENCE ACQUISITION OF
ACCOUNTANCY TRAINEES

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A thesis submitted in fulfilment of the
requirements for the award of the degree of
Doctor of Philosophy (Management)

Faculty of Management
Universiti Teknologi Malaysia

JULY 2017

DEDICATIONS

To my husband and my children

Kamar Md. Khamis

Nurul Batrisyia binti Kamar

Zaid Harisah bin Kamar

ACKNOWLEDGEMENT

Completion of this doctoral dissertation was possible with the support of many people.

First and foremost, I would like to express my deepest sense of appreciation to my advisor Dr Norhalimah Idris, for her sincere and valuable guidance, encouragement and patience extended to me throughout my thesis undertaking. You have been a remarkable mentor for me.

My sincere gratitude goes to Universiti Teknologi Malaysia and the Ministry of Higher Education for funding my PhD study. I must acknowledge staff of the Human Capital Department, accountancy trainees and their superiors in Company Y who are willing to participate in my research. Your honesty and assistance are invaluable.

I wish to thank all my colleagues for helping me to get through the difficult times, and for all the emotional support, entertainment, and caring they provided.

I am grateful to my beloved husband for his sacrifices, patience and understanding, my two kids; you are my inspiration and my driving force.

Finally, I am very much indebted to my parents for their unconditional love and prayers, my sisters and brothers who are always there for me and my kids. Thank You.

ABSTRACT

There is dearth of research examining how competence is acquired at the workplace and previous studies point to the fact that HR personnel and line managers played very limited roles in workplace learning. This study investigates how accountancy trainees experience learning and development at the workplace with regards to acquiring competence, and examines the roles of HR personnel and line managers in facilitating trainees' learning at the workplace. The study applied a qualitative methodology based on the tradition of grounded theory approach. It was conducted at Company Y using purposive sampling on selected accountancy trainees who were qualifying for either CIMA or ACCA professional qualification and HR personnel and line managers who were involved with the training of the trainees. Preliminary data collection was carried out via focus group discussions with thirteen trainees, followed by in-depth interviews with eleven trainees, three HR personnel and four line managers at a later stage of the study. Data from the focus group discussions were analysed using content analysis, while in-depth interviews data were analysed using grounded theory approach. The findings indicated that trainees acquire competence at the workplace through learning from more experienced others, from doing multiple and repetitive tasks and from mistakes. In addition, the HR personnel roles are limited to administrating the accountancy training program and therefore provided little support for trainees' workplace learning while the line managers facilitate trainees' workplace learning by delegating jobs, trial and error, problem-solving and sharing of experiences. This study has contributed theoretically towards understanding competence acquisition through workplace learning by developing four models of competence acquisition which depict four different situations in which trainees' competences might be acquired. It is recommended to Company Y that competence acquisition of accountancy trainees must be addressed in a more holistic manner, by taking into account the context of informal learning, the overall organisational culture of Company Y, and more prominent roles of the HR personnel and line managers. It is suggested that future research should consult multiple stakeholders and policy makers of accountant's education and professional training providers such as professional bodies and higher learning institutions in Malaysia.

ABSTRAK

Terdapat kekurangan kajian yang meninjau bagaimana kompetensi diperolehi di tempat kerja dan kajian lepas menunjukkan fakta bahawa personel sumber manusia dan pengurus lini memainkan peranan yang begitu terhad dalam pembelajaran di tempat kerja. Kajian ini meninjau bagaimana pelatih perakaunan melalui pembelajaran dan kemajuan di tempat kerja berhubung dengan pemerolehan kompetensi, dan meninjau peranan personel sumber manusia dan pengurus lini dalam memudahcara pembelajaran pelatih di tempat kerja. Kajian ini mengaplikasikan kaedah kualitatif berdasarkan tradisi pendekatan teori mendalam. Ia telah dijalankan di Syarikat Y menggunakan persampelan tertuju ke atas pelatih perakaunan terpilih yang sedang berusaha mendapatkan kelayakan professional CIMA atau ACCA dan personel sumber manusia dan pengurus lini yang terlibat dengan latihan pelatih-pelatih tersebut. Pengumpulan data awal telah dijalankan melalui perbincangan kumpulan fokus dengan tiga belas orang pelatih, diikuti dengan temuduga mendalam bersama sebelas orang pelatih, tiga orang personel sumber manusia dan empat orang pengurus lini pada peringkat seterusnya dalam kajian ini. Data daripada perbincangan kumpulan fokus telah dianalisis menggunakan analisis isi kandungan, sementara data temuduga mendalam telah dianalisis melalui pendekatan teori mendalam. Dapatan menunjukkan bahawa pelatih memperoleh kompetensi di tempat kerja dengan cara belajar daripada yang lebih berpengalaman, daripada melakukan tugas yang pelbagai dan berulang-ulang dan daripada kesilapan. Tambahan pula, peranan personel sumber manusia adalah terhad kepada mentadbir program latihan perakaunan dan disebabkan itu sokongan yang sedikit diberi kepada pembelajaran pelatih di tempat kerja sementara pengurus lini pula memudahcara pembelajaran pelatih di tempat kerja dengan cara menugaskan kerja, cuba-cuba, penyelesaian masalah dan perkongsian pengalaman. Kajian ini telah menyumbang secara teoretikal kearah memahami pemerolehan kompetensi melalui pembelajaran di tempat kerja dengan membina empat model pemerolehan kompetensi yang menggambarkan empat situasi berbeza dimana kompetensi pelatih boleh diperolehi. Adalah disyorkan kepada Syarikat Y bahawa pemerolehan kompetensi pelatih perakaunan mestilah dibincangkan secara lebih menyeluruh, dengan mengambil kira konteks pembelajaran tidak formal, budaya organisasi menyeluruh Syarikat Y, dan peranan personel sumber manusia dan pengurus lini yang lebih menonjol. Dicadangkan supaya kajian akan datang perlu merujuk kepada pelbagai pemegang taruh dan pembuat dasar pendidikan akauntan dan penyedia latihan professional seperti badan profesional dan institusi pendidikan tinggi di Malaysia.

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CHAPTER 1

INTRODUCTION

1.1 Background of the study

Accountancy is a profession that plays a significant role in all societies. The challenge of globalization requires professional accountants to have global outlook to understand the context in which organizations operate. Rapid changes in the work environment and pressures for change as a result of globalization, information and communication technology are inevitable in executing accountants work. The scandals of Enron and WorldCom have definitely changed the landscape of accounting professions nowadays (Hassan, 2004).

International Federation of Accountants (IFAC) is a worldwide organization which develops standards and guidance on pre-qualification education, training, and continuing professional education and development for all members of the accountancy profession. According to IFAC (2003), the goal of accounting education and experience is to produce competent professional accountants. Therefore, it is important to understand what is meant by the term competence and how it can be achieved and demonstrated. The research on competence has transpired since the 1960s through the work of David McClelland who proposed the concept of competencies to replace the traditional form of assessment via examinations. The major milestone in the development of the concept of competence is the work of Richard Boyatzis in his book entitled 'The Competent Manager' in 1982. In his book, Boyatzis defined competency as the underlying characteristic of a person that could encompasses a motive, trait, skill, aspect of one's self-image or social role, or a body of knowledge which someone uses

(Woodruffe, 1992). Since the work of Boyatzis, many attempts were made to clarify the concept of competency although different terms were used such as competence, competency and competencies.

Massive literatures on competence can be traced within the psychology, nursing practice, human resource development (HRD), human resource management (HRM), accounting, and tourism literature (see Analoui, 1994; Gauld and Miller, 2004; Palmer, 2004; Long and Wan Ismail, 2008; Clardy, 2008; Barac, 2009a, 2009b; Kunjiapu and Mohamad Yasin, 2010). Within the accounting literature, the work on competence is led by the International Federation of Accountants (IFAC) as a worldwide organization for the accountancy profession which dedicates its services to public interest by strengthening the profession and contributing to the development of strong international economies. IFAC defines competence as “being able to perform a work role to a defined standard with reference to real working environment” (IFAC, November 2010).

The accounting profession in recent years has placed increasing emphasis on the development and demonstration of competencies, in addition to traditional knowledge acquisition. This approach is known as competency-based education. For example, professional accounting associations such as the American Institute of Certified Public Accountants (AICPA) and International Accounting Education Standards Board (IAESB) have established competency-based professional requirements and assessment methods for certifying accounting professionals. Rather than focusing on an individual's knowledge or capabilities, a competency-based approach to qualification specifies expectations in terms of outcomes, or what an individual can accomplish (Boritz and Carnaghan, 2003).

Accountants are expected to demonstrate high level of expertise, therefore it is imperative that the individuals who become professional accountants possess the essential competencies. Recognising the important roles accountants play in businesses and other organizations, Company Y, which is one of Malaysia's largest, and most diversified agro-based enterprise headquartered in Kuala Lumpur has taken the initiative to implement an Accountancy Training Program (ATP). Fresh graduates join the company as trainees and are given a training contract with the company to pursue either Association of Chartered Certified Accountants (ACCA) or Chartered Institute of Management Accountants (CIMA) professional qualifications.

Concurrently they also obtain the necessary commercial experience that is required to get their professional accreditation. Under the one-and-a-half year programme, trainees are attached to Company Y's various subsidiaries to gain exposure to different businesses and accounting and finance functions. The intention of the on-the-job training is to offer the trainees a vast breadth and depth of work experiences. Company Y also engages lecturers to coach the trainees on the syllabus and help them prepare for the ACCA and CIMA examinations.

This study was attempted to investigate how accountancy trainees experienced informal learning at the workplace in the process of becoming competent professional accountants. Competence can best be acquired and demonstrated through informal learning at the workplace compared to a more formal settings such as schools, colleges, or universities since being in a real work environment enables the trainee to experience not only the physical environment in which daily work tasks are carried out, but also the culture, politics, power relations, work processes, and time pressures that are part of the productive process (Bound and Lin, 2011). Informal learning including learning from peers and colleagues, learning by trial and error, and individual reading are important aspects of professional development (Halliday-Wynes and Beddie, 2009). Apart from being important for the accountants to keep abreast with the changes in the accounting standards and audit work, informal learning is also vital to reduce the risk of incompetent accountants when performing their professional duties (Abdul Wahab and Selamat, 2011). In addition, the study had examined how the workplace learning of trainees was facilitated by investigating the roles of HR and line managers.

1.2 Statement of problem

Malaysia is short of professional accountants even though the demand for these professionals is increasing. It is estimated that by the year 2020, Malaysia requires more than 65,000 professional accountants to serve the needs of a developed economy (Mohd Hashim, Mutalib Embong and Shaari, 2012). Nevertheless, based on the Malaysian Institute of Accountant (MIA) membership and professional accountancy bodies in Malaysia, the number of accountants in Malaysia in 2008 was 24,719 (Yusoff, Aziz Omar, Awang, Yusoff and Jusoff, 2011) and in 2014 the figure increased to only around 36,000 (The Committee to Strengthen the Accountancy Profession, 2014). Unless there is considerable growth in the number of accountants every year, it is doubtful if Malaysia would be able to meet the targeted number by 2020. Despite the lack of accountants in Malaysia, the enrolment into accountancy program shows an increasing trend (Mohd Nasir, Ghani, and Said, 2009). Thus, it is reasonable to question as to what factors hinder these accounting graduates from becoming accountants, or if they are attempting to be ones, what kind of challenges do these accountant-to-be may encounter in their effort to become competent professional accountants? This is an issue which is relatively unexplored within the context of Malaysia. According to IFAC (2011), professional accountant referred to a person who has expertise in the field of accountancy, achieved through formal education and practical experience, and who demonstrates and maintains competence, complies with a code of ethics, is held to a high professional standard, and is subject to enforcement by a professional accountancy organisation or other regulatory mechanism.

This study aimed to comprehend the experiences of a group of accountancy trainees who were employed by a company and simultaneously being sponsored by the company to study and sit for examinations that will qualify them as professional members in two professional bodies namely the Association of Chartered Certified Accountants (ACCA) and Chartered Institute of Management Accountants (CIMA).

On top of the academic studies and professional examinations, work experience requirements are vital parts of the ACCA and CIMA qualifications. Nevertheless, while the path of academic studies and professional examinations are well-structured, the “hidden curriculum” of practical experience of the work of professional accountants is less obvious compared to the university degree and

professional examinations (Windram, 2003). Most of the time, trainees are more preoccupied with the professional examinations rather than the practical learning required to become professional accountants and the formal practical experience requirement for accountancy trainees often overlooks the importance of informal learning and the process of how trainees learn in the workplace setting. Part of the reason for the undermining of the importance of self-directed informal learning is that it is seen as less important in professional training than formal study, thus any problems for trainees linked to the workplace are not recognised as part of their key learning experiences. In addition, historical distinctions have been made that segregate education, training, development and learning as separate activities (Idris, 2008).

The implication is that, these trainees need to be guided on how to maximize learning opportunities available at the workplace in their effort to become competent professional accountants. This is supported by Bolhuis (2006) who mentioned that:

Professional learning is increasingly considered as learning in the workplace. The most obvious reason for this is the recognition that people acquire much of their professional competence in practice, and keeps learning through their professional activities.

(Bolhuis, 2006:267)

Workplaces have increasingly being recognised as sites for learning and most learning which is of relevance to work is achieved through work-based learning instead of from education or training (Cunningham *et al.*, 2004; Eraut, (1998); Burgoyne and Reynolds (1997). Therefore, employer of accountancy trainees should play a central role in ensuring trainees gain appropriate work experience, motivating and supporting candidates as they prepare for the professional examinations, and in supporting the relationship between trainees and their workplace superiors or mentors. Explicitly, the HR department of an organization should take the lead in facilitating access towards workplace learning opportunities, even though supporting workplace learning is ultimately a shared responsibility between HR and line managers. Consequently, HR and line managers should work closely together to

provide favourable workplace environment to nurture accountancy trainees' competence development.

Ironically, research investigating the role of HR in workplace learning points to the fact that HR plays limited roles in facilitating workplace learning (Poell, Pluijmen, and der Krogt, 2003; Chen, Bian, and Hom, 2005; Chivers, 2011;) and it is evidenced that HR managers are still within the traditional roles and far from engaging into strategic involvement (Poell and Chivers, 1999; Tjepkema, Stewart, Sambrook, Mulder, Ter Horst, and Schereens, 2002; Poell, Van der Krogt, Vermulst, Harris, and Simons, 2006; and Auluck, 2007).

At the same time, the devolution of HR tasks to line managers involves quite a number of issues such as conflicting demand between line managers' actual works and HRD responsibilities, lack of HRD skills, lack of support from general management, reluctance from supervisors to assume the new role, and insufficient communication of expectations towards line managers (de Jong, Leenders, and Thijssen, 1999; Renwick and Mac Neil, 2002).

In view of the above arguments and previous research findings, it is compelling to investigate what do HR and line managers really understand about the concept of competence, how competence can be acquired, how should they perform their roles in facilitating trainees' workplace learning. As put forward by Bound and Lin (2011), understandings of competence and knowledge influence the degree of commitment towards workplace learning in competency-based training systems.

There were very limited empirical research examining how trainees acquire competence and how trainees' workplace learning is facilitated by HR and line managers. First, a qualitative inquiry of how accountancy trainees acquire competence at work was done by Idris (2008), but the opinions of line managers or immediate superiors on the issues of competence and how they perform the role of facilitator to assist those trainees' workplace learning were left unattended. Secondly, a survey to identify the role of human resource managers as facilitators of learning in Lithuanian organizations from the perspective of HR managers, line managers and employees was conducted by Zuzeviciute and Tereseviciene (2010). However, the research employs quantitative survey to elicit respondents' opinions. Therefore the data may not be able to illuminate in-depth understanding of how the HR and line managers facilitate such learning. Finally, majority of previous studies

on the role and responsibilities of line managers in HR especially in employee learning and development are lack of empirical evidences of how employees' workplace learning is actually facilitated by line managers (de Jong et al. 1999; Gibb, 2003; Watson and Maxwell, 2007; Watson, Maxwell, and Farquharson, 2007; Idris, 2008; and Chivers 2011).

Therefore this study attempted to fill in the gap in the existing literature which sought to comprehend how accountancy trainees acquire competence and how HR personnel and line managers play their roles as facilitators of workplace learning, through a single case study of one organisation in Malaysia.

1.3 Purpose of the study

The purpose of the study was to investigate an understanding of how accountancy trainees experience learning and development at the workplace with regards to acquiring competence, and to examine the roles of HR and line managers in facilitating trainees' competence acquisitions through workplace learning.

1.4 Research objectives

- 1.4.1 To identify issues of competence acquisition from the viewpoints of the trainees, the HR personnel and line managers of Company Y;
- 1.4.2 To gain an understanding of how the HR personnel and line managers perceived their roles in facilitating competence acquisition of the trainees through workplace learning;
- 1.4.3 To identify factors which inhibit or encourage the HR personnel and line managers to perform their roles as facilitators of trainees' workplace learning;
- 1.4.4 To contribute new knowledge on how competence is acquired among trainees who are pursuing professional qualifications, and the roles of HR personnel and line managers, and to represent this process through a suitable model;

- 1.4.5 To suggest improvements that could be made to the existing accountancy training program and ways in which trainees might better help themselves to develop their competence;
- 1.4.6 To give recommendations as to how the HR personnel and line managers might better play their roles as facilitators of workplace learning.

1.5 Research questions

The following research questions are framed to achieve the research objectives:

- 1.5.1 What are the issues pertaining to the process of acquiring professional competence from the viewpoints of trainees, HR personnel, and line managers in Company Y?
- 1.5.2 What do HR personnel and line managers understand about their roles in supporting the competence acquisition of trainees through workplace learning?
- 1.5.3 What factors encourage or inhibit HR personnel and line managers in performing their roles as facilitators of workplace learning?
- 1.5.4 How a model on competence development of trainees who are pursuing professional qualifications, which incorporate the roles of line managers and HR personnel as facilitators of workplace learning can be developed from the case study?
- 1.5.5 How can the accountancy training program be improved so that all trainees become professionally competent within realistic time scale?
- 1.5.6 How might HR personnel and line managers better play their roles as facilitators of workplace learning?

1.6 Significance and contributions of the study

Competent professional accountant in business is an invaluable asset to a company and they play significant roles in societies. Thus, it is imperative that the individuals who become professional accountants achieve an agreed level of competence, which is then maintained. Various definitions of competence can be found in the literature. For example, the first IFAC Discussion Paper defines competence as “the ability to perform the tasks and roles expected of a professional accountant, both newly qualified and experienced, to the standards expected by employers and the general public” (IFAC, 2003). On top of that, various accounting related associations and professional bodies have developed their competency framework (i.e. the American Association of Certified Public Accountants, AICPA) or competency map (i.e. the Chartered Professional Accountant) to specifically outline the competencies a candidate must demonstrate to become professional accountant. Therefore, the answers to what constitutes accountants’ competencies are easily obtainable. However the answers as to how such competencies are acquired via informal learning at the workplace are missing in majority of previous researches.

This study is significance in multiple ways. First, this study is critical to understand the experiences of trainees who are working in a company and simultaneously being sponsored to become future professional accountants. It was accomplished by examining trainees’ workplace learning activities and issues involved with the implementation of their professional training scheme. As such, this study has contributed towards understanding the issues and challenges related to workplace learning of potential accountants.

Secondly, since competence is considered as company asset, the involvement in managing competence is considered as strategic to the organizational goals. As such, this study shall contribute towards the promotion of the HR’s roles in the strategic functions of an organization by highlighting HR’s more prominent role in the area of competence development through their involvement in trainees’ workplace learning. Following that, the shift from HR’s traditional roles towards a more strategic partner of an organization is supported. Consequently, this study added new perspectives to the discussion of HR roles in workplace learning.

Thirdly, line managers' roles in trainees' workplace learning are crucial to be investigated as they are supervising their subordinates, thus they should be actively involved in their subordinates' workplace learning. The study has managed to elucidate line managers' description about their roles in trainees' workplace learning in an effort to develop the competence of future talent of an organisation as well as the factors which hindered or encouraged them from performing such roles effectively. For that reason, this study has facilitated more understandings of line managers' roles in accountants' workplace learning.

In addition, the findings should be useful for the management of Company Y, as well as other companies that wish to replicate such training program in a way that issues involved in workplace learning of trainees can be properly addressed as to ensure organisational investments on the trainees is not wasted.

Finally, knowing some of the issues related to workplace learning of trainees who are pursuing professional qualifications, the findings of the study may help Malaysian Institute of Accountants (MIA) towards understanding the reasons behind the lack of professional accountants in Malaysia if it is to meet the required number of 65,000 accountants in 2020.

Nevertheless, it is important to acknowledge that this study had its own limitation which is translated into opportunities for future researchers to improve the study and to extend it in a different context.

1.7 The research setting

Company Y is one of Malaysia's largest, and most diversified agro-based enterprise incorporated as a private limited company in 2007. In June 2012, the company was listed on the main market of Bursa Malaysia Securities Berhad. As at 31 December 2013, its market capitalisation was RM16.6 billion. Company Y aspires to be one of the top 10 agri-business conglomerate in the world by 2020. It employs a dedicated workforce of almost 19,000 employees, with 56 subsidiaries, and associated companies and joint venture companies. It enjoys long-standing joint-venture partnerships with large multinationals such as Procter and Gamble and Iffco, and it also has growing interests in businesses in the United States, Canada, Australia, China, Pakistan, Sri Lanka and South Africa.

Company Y invests heavily on its human capital through many technical, leadership development and capacity-building programs such as its Leadership Institutes to aid talent management and its Six Sigma program in collaboration with Motorola University. They believe that human capital is the absolute key to their future, and seek to create real tangible value by their superior effort and input, always striving to go way beyond the concept of "doing the job" – enjoying what they do, and the benefits they achieve from it, and committing to a long term mutually supportive relationship.

In 2009, Company Y introduced, an innovative, first-in-Malaysia, study-at-work ACCA and CIMA certification program to develop the accounting professionals for the company. The Accountancy Training Program (ATP) was a one and a half-year long course, and is arranged in collaboration with two professional bodies namely the Chartered Institute of Management Accountant (CIMA), Association of Chartered Certified Accountant (ACCA) and University M as the tuition provider. Both CIMA and ACCA involved job placements and a curriculum of formal learning for preparing the candidates for the professional examination that consequently led to CIMA or ACCA qualifications.

Selected numbers of trainees undergo on-the-job training at various Company Y's subsidiaries located in Kuala Lumpur. At the same time, they are required to attend classes conducted by lecturers from University M. The classes are scheduled in between their working hours and located at Company Y's premise. At the end of

the semester, they will sit for the professional examinations as a process of qualifying for the CIMA or ACCA certification. The trainees received monthly allowances on top of their tuition fees paid for by Company Y.

This research investigated how accountancy trainees understand and acquire competence at the workplace, and how HR personnel and line managers perform their roles in facilitating the competence acquisition of accountancy trainees through workplace learning in Company Y.

1.8 Operational definitions

Competence refers to effective overall performance within an occupation, which may range from the basic level of proficiency through to the highest levels of excellence.

Workplace learning refers to informal learning of accountancy trainees which occurs at or within their workplace settings.

Accountancy trainees refer to accountancy trainees who are working full-time at various subsidiaries of company Y and simultaneously are in the process of qualifying for either CIMA or ACCA professional qualifications.

HR Personnel refers to the personnel in the Human Capital Department of Company Y who are in charge of administering the Accountancy Training Program.

Line managers refer to the personnel who were appointed by Company Y to supervise the trainees. In most cases, the head of department in which the trainees are attached to are appointed as the supervisor.

1.9 Organization of the thesis

This thesis is organized into 7 chapters. Chapter 1 presents the background of the study, the gap in the current researches, the aim and objectives of the study, the research questions, and finally the description of the place where the study was conducted. Chapter 2 provides discussions of relevant empirical and conceptual literature which is divided into six major sections; the definitions of competence; various approaches towards competence, informal learning at the workplace, managers' roles in workplace learning; HR and workplace learning; and theories surrounding learning. Chapter 3 explains the methodology of the study. The chapter starts with the justification for qualitative research followed by the research epistemology, research setting and participants, sampling method, data collection methods, and finally the data analysis techniques. Chapter 4 presents the exploratory findings of the Focus Group Discussions, while Chapter 5 deals with findings of the in-depth interviews with trainees, HCD Personnel, and immediate line managers. Discussions of the key findings are presented in Chapter 6, while the final chapter 7 focused on the overall conclusions and recommendation of the study.

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