

Proposing Work-Environment Inhibitors to Informal Work-Place Learning Amongst Malaysian Accountants

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This paper proposes twelve propositions on the work environment inhibitors to informal work-place learning activities amongst accountants in public accounting firms. The inhibitors are lack of time due to heavy work-loads, far away from colleagues' working areas, absence of experts, lack of meaningful rewards for learning, lack of funds for learning and lack of proximity to learning materials. Other inhibitors include lack of access to computer technology, limited power in organizational affairs, reluctance of others to support learners, working policies discourage learning, structural inhibitors and mistakes are not tolerated during learning or early application of new ideas and skills. From the discussion, it is suggested that the firms and professional accounting bodies should have robust strategies to overcome those inhibitors. This is important to create a conducive environment for informal work-place learning activities and, in turn, increases accounting professionalism.

Field of Research: Accountant Education, Informal Work-place Learning

1. Introduction

In the era of ongoing change, the rapidity of information, need for speedy knowledge renewal and dramatic increase of the scope and intensification of professional work, work-place learning is an everyday challenge to organizational members at all levels (Cofer 2000; Doos et al. 2005; Lohman 2000, 2005, 2006, 2009). It has become an increasing interest to researchers in recent years and is being studied from the perspective of various groups.

For examples, work-place learning has been examined amongst human resources development (HRD) practitioners, school teachers, lawyers, manufacturing workers, engineers, union members and information technology (IT) professionals (Billett 2003; Bratton 2001; Chen, Bian & Hom 2005; Doos et al. 2005; Garrick 1998; Lohman 2000, 2005, 2006, 2009). This attention reflects an increasing recognition that the work-place is a place of learning (Billett 2002).

According to Hicks et al. (2007), and Watkins and Cervero (2000), one professional group that merits investigation in terms of its work-place learning is accountants in public accounting firms. This attention is warranted for the

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following reasons. Work-place learning is important for accountants to keep abreast with the current working environment and to understand the changes in the accounting standards and audit work (Hicks et al. 2007; Malaysian Institute of Accountants (MIA) 2007). Furthermore, the learning is vital to restore public confidence after the major cases involving inappropriate accounting practices such as Enron and WorldCom scandals and the demise of Arthur Andersen (Lobo & Zhou 2006; Yuthas, Dillard & Rogers 2004). Finally, professional work of the accountants is critical to the public interest given that they provide an increasing array of services across sectors such as auditing, accounting, IT, management consulting and taxation (Hicks et al. 2007; MIA 2007).

Given the importance of work-place learning to accountants in public accounting firms, this paper proposes the work-environment factors that are argued to inhibit accountants engaging in informal work-place learning. This is a critical area of discussion since the ways in which work environment factors influence the engagement of professionals in informal work-place learning is a relatively unexamined area (Ellinger 2004; Hicks et al. 2007; Lohman 2000, 2005, 2006, 2009) and most of the learning inhibiting factors reside in the work environment, not within the professionals (Hicks et al. 2007; Lohman 2000). In addition to this, Hicks et al. (2007) uncovered that accountants prefer informal work-place learning more than formal workplace learning at the work-place.

Trivializing the above issues results in an accountant's informal work-place learning becoming ineffective. This is because the inhibitors are the factors that prevent the learning from commencing, impede or interrupt the learning process or cause the learning to be terminated earlier than what should be (Hicks et al. 2007). If the accountants do not learn and acquire knowledge, the tendency that they will judge or appraise unprofessionally will be high and ultimately increases the risk of being sued by clients (Arens et al. 2003). This, in turn, might tarnish the reputation of accounting profession (IFAC 2009; MIA 2007; Yuthas, Dillard & Rogers 2004). In short, this paper intends to answer the following research question: Why are accountants less likely to engage in informal work-place learning activities?

The paper is structured as follows: Section 2 discusses the pertinent concepts related to the objective of this paper and develops research propositions on the work environment inhibitors to informal work-place learning. Finally, the last section concludes the discussion.

2. Literature Review

2.1 Work-place Learning Activities

Work-place learning is the learning activities that develop and maintain capabilities to enable professional 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 work-place learning is defined as education that is systematic, structured and formal in nature such as formal training (IFAC 2008). The important feature of such learning activities is having a clear set of objectives and a logical framework (MIA 2007). The examples of formal workplace learning include the attendance (either as a presenter/lecturer or participant) to short courses, conferences and seminars, recognized post-graduate studies or diploma courses and distance learning which requires participation and assessment (MIA 2007).

Informal work-place learning, which is the focus of this paper, is defined as unstructured and unsystematic learning. It occurs as part of the accountants' work (IFAC 2008; MIA 2007). In the practical setting, according to MIA, such learning is normally related to accounting and auditing activities (MIA 2007). The examples of informal work-place learning activities are reading technical, professional, financial or business literature and use of audio tapes, videotapes and correspondence courses that are related or relevant to the accountancy profession (MIA 2007). Other forms of the learning activities are participation in meetings, briefing sessions or discussion groups not organized by the MIA and other professional accounting bodies. In addition, study and technical research for practical work, self-directed and unstructured gaining of knowledge, experience, observation, reflection and other non-programmed activities aimed at developing capabilities are also recognized as informal work-place learning activities for accountants (IFAC 2008; MIA 2007).

Although both learning activities are recognized and accredited as part of Continuing Professional Education (CPE) for accountants (IFAC 2008; MIA 2007), it is observed that informal learning is more popular than formal learning amongst them (Hicks et al. 2007). There are no specific reasons why the accountants prefer informal learning. However, the discussion by Cervero (1992) and Mott (2000) could shed light on this matter. According to Cervero (1992), practising professionals prefer informal learning because for them acquiring knowledge through practice is more effective than acquiring knowledge through formal education. Mott (2000) argued that the routine, complex and conflicting knowledge acquired and used in daily work practice as well as reflection on complexities and challenges are the richest source of learning for professionals. The above discussions could justify the prevalent use of informal learning in public accounting firms.

In short, work-place learning involves both formal and informal. Despite considerable emphasis on formal work-place learning by the accounting profession (Hicks et al. 2007; MIA 2008), it is observed that accountants prefer informal learning more than formal learning at the work-place (Beamer 1972; Hicks et al. 2007). This situation shows that formal learning activities do not cover all areas of learning and some accountants might prefer informal learning for their professional development. Thus, it is important to discuss the work-environment factors that influence their engagement in such learning. The following subsection will discuss this in detail.

2.2 Work-environment Inhibitors to Informal Work-place Learning

Cross (1981) categorized the nature of the inhibitors to adult learning under three headings, namely, dispositional, situational and institutional. Dispositional inhibitors are related to personal attitudes and beliefs about learning and education such as feeling too old to learn. Situational inhibitors represent external influences which are beyond an individual's control such as limited time for learning due to job commitment. Lastly, rigidity in working procedures that inhibit learners from participating in educational activities is considered as institutional inhibitors.

Lohman (2000) stated that work-environment inhibitors such as lack of time, lack of proximity to learning materials, lack of meaningful rewards and limited power in decision making are situational and/or institutional but by no means are dispositional. In other words, dispositional inhibitors are the personal factors that influence the motivation of individuals to engage in work-place learning activities. As mentioned above, dispositional inhibitors are not discussed in this paper because most of the informal work-place learning inhibiting factors resided in the work environment, not within the workers (Lohman 2000). Thus, the work environment inhibitors in the current paper consist of situational and/or institutional factors that demotivate accountants in public accounting firms from engaging in informal work-place learning activities. Subsections 2.2.1 till 2.2.12 develop research propositions on the work environment inhibitors to accountants' informal work-place learning.

2.2.1 Lack of Time for Learning due to Heavy Work-loads

Adult learners are usually assigned with many tasks and responsibilities and, in turn, consume most of their working time. In this case, time is often cited as the reason for not participating in adult learning activities (Merriam, Caffarella & Baumgartner 2007). Previous studies found that limited time due to heavy daily work-load can directly disrupt the ability of workers to learn and apply newly acquired skills and knowledge, to reflect systematically their role at the work-place and to exploit the opportunities to learn outside the work-place (Bryson et al. 2006; Gieskes, Hyland & Magnusson 2002; Hicks et al. 2007; Tannenbaum 1997; Poell, Van Der Krogh & Warmerdam 1999; White et al. 2000).

Lack of time for learning restricts professionals planning and developing work activities, interacting with peers, thinking independently, observing others, searching the internet, reading magazines and mentoring others (Billett 2003; Lohman 2000, 2005, 2006, 2009; Lohman & Woolf 2001). In short, lack of time due to heavy work-loads is an inhibitor to informal learning (Ellinger 2004; Ellinger & Cseh 2007; Ellstrom, Ekholm & Ellstrom 2008; Sambrook 2005; Sambrook & Stewart 2000; Van Woerkom, Nijhof & Nieuwenhuis 2002). To fulfill job responsibilities, professionals reported that they worked more hours than are required by the employers and such situations led to additional work pressure (Cheetam & Chivers 2001; Lohman & Woolf 2001). Thus, it is argued that

accountants who experience lack of time for learning due to heavy work-loads would be less likely to engage in informal learning. The above empirical argument leads to the following proposition:

P1: Accountants are less likely to engage in informal learning if they experience lack of time for learning due to heavy workloads.

2.2.2 Far Away from Colleagues' Working Areas

According to Macneil (2001), physical location either within or outside the work-place can influence employees' engagement in informal learning activities. Prior studies from various contexts found that lack of proximity to colleagues' working areas reduced professionals' ability to exchange knowledge with colleagues, particularly those in the same technical or professional area. As a result, they are inclined to talk, consult, observe, interact, ask questions and share resources in a passive manner (Lohman 2000, 2005, 2006, 2009; Lohman & Woolf 2001; White et al. 2000). Therefore, it is argued that accountants who work far away from other colleagues would be less likely to engage in informal learning. Thus, the following proposition is developed:

P2: Accountants are less likely to engage in informal learning if they are far away from the colleagues.

2.2.3 Absence of Experts

Prior literature has suggested that expert status is given by the worker (Billett 1996). Therefore, there is no guarantee that "trainer" or "mentor" would be considered as an expert by the worker (Billett 1996). Billett (1994, 1995) argued that the absence of an expert reduces guidance and support. These two factors are critical to facilitate informal learning. Thus, limited communication with the expert could lead to frustration, learning slowness and making decisions without consulting others (Billett 1994, 1996; Ellstrom, Ekholm & Ellstrom 2008; Marsick & Watkins 1990).

Hicks et al. (2007) found that the greatest inhibitor to informal learning amongst accountants was the difficulty to find someone in the firm to mentor or coach them. It was reported that only a few knowledgeable people are available to help them when facing difficulties in the job assignments. Therefore, it is apparent that the accountants who experience the absence of experts in the work-place would be less likely to engage in informal learning. Hence, the following proposition is suggested:

P3: Accountants are less likely to engage in informal learning if the experts are not available in the work-place.

2.2.4 Lack of Meaningful Rewards for Learning

Lack of meaningful rewards is also considered as one of the inhibiting factors of informal learning (Lohman 2000; Sambrook & Stewart 2000). Most of the employees reported that the existing reward system did not motivate them to learn since it is not considered as a priority by the employer (Ashton 2004; Bryson et al. 2006; Lohman 2000). Ashton (2004) uncovered that senior staff received salary increment when they learn whereas junior staff do not. They rely on their immediate superior performance evaluation before they can be considered for salary increments. In short, lack of meaningful and fair reward could demotivate staff members from engaging in informal learning.

It was also observed that organizations increase job burden without increasing rewards (Lohman 2000; Munro, Holly & Rainbird 2000). For instance, it was reported that the teachers seldom receive recognition for their participation in non-teaching activities such as sponsoring student clubs, reviewing curriculum, mentoring colleagues, leading teams and departments and supervising student teachers. In turn, disappointed teachers from participating in those activities although they enable the teachers to gather new ideas about teaching and learning, reflect current practice and share knowledge with others (Lohman 2000). However, several recent studies indicated that lack of rewards was not perceived by professionals as an inhibitor to informal learning (Lohman 2006, 2009). Although prior literature showed mixed findings, it is argued that if accountants receive no or few meaningful rewards for participating in informal learning, they are less likely to engage in such learning. Thus, the proposition derived from the above discussion is:

***P4:** Accountants are less likely to engage in informal learning if there is a lack of meaningful rewards for such learning.*

2.2.5 Lack of Funds for Learning

Sloman and Webster (2005) stated that the cost to support staff learning is a major challenge to the organizations. For example, a report by the USA Bureau of Labor Statistics indicated that the wage and salary costs associated with informal learning was approximately USD 48.4 billion per year and the figure is almost equal to the estimated cost per year of formal training which was about USD 55.3 billion (Benson 1997). Rowden (1996) estimated that annual expenditure for informal learning was nearly USD 180 billion.

Cost was often cited as the main reason for not participating in adult learning activities (Merriam et al. 2007). However, many organizations prefer to minimize learning expenditure because of scepticism about its benefits and financial position (Billett 2006; Gold & Smith 2003). This budget constraint distracts and restricts informal learning (Ellinger 2004; Sambrook & Stewart 2000). Bryson et al. (2006), Jurasaitė-Harbison (2008) and Munro, Holly and Rainbird (2000) opined that professionals who signed up for professional development activities

often pay themselves. In certain cases, some workers have to request funding for learning activities formally and provide clear justifications how the learning would benefit the company (Bryson et al. 2006). This scenario could inhibit professionals from purchasing instructional materials and resources such as professional magazines and journals, computer hardware and software (Billett 2003; Lohman 2005, 2006). Consistent with the above discussion, it is argued that if accountants experience lack of funds to support informal learning activities, they are less likely to engage in such learning. Thus, the following proposition is developed:

P5: Accountants are less likely to engage in informal learning if they experience lack of funds

2.2.6 Lack of Proximity to Learning Materials

Eraut (2004) and Hicks et al. (2007) said that learning materials are manuals, reference books, documentations, protocols, standards and regulatory documents. Lohman (2000) and Sambrook and Stewart (2000) argued that lack of access to up-dated learning materials inhibited professionals from engaging in informal learning. Lohman (2000) reported that the spirit of professionals to access information in libraries is dampened by distance.

In contrast to the above studies, Hicks et al. (2007) found that the distance inhibitor was least evident amongst accountants. Although prior studies revealed mixed findings, this paper assumes that if accountants experience lack of proximity to learning materials such as books, professional journals and standards related to accounting and auditing matters, they would be less likely to engage in informal learning. Therefore, this paper formulates the following proposition:

P6: Accountants are less likely to engage in informal learning if they experience lack of proximity to learning materials.

2.2.7 Lack of Access to Computer Technology

Access to computer technology was amongst the significant factors that influence professionals' informal learning (Berg & Chyung 2008). Previous studies indicated that lack of access to computer technology restricted professionals' ability to communicate with others via electronic mail, develop technological skills, conduct research and search professionals' publications on the internet in a timely manner (Lohman 2000, 2006, 2009). However, it was also found that the existence of virtual technology can diminish personal communication and, in turn, impede informal learning (Ellinger 2004). Although prior evidence showed mixed results, this paper suggests that if accountants experience lack of access to computer technology to support their informal learning activities, they are less likely to engage in the learning. Thus, the following proposition is suggested:

P7: Accountants are less likely to engage in informal learning if they experience lack of access to computer technology.

2.2.8 Limited Power in Organizational Affairs

One of the main dilemmas in the HRD field is the issues of power and control (Fenwick 2004). Hager (2004) argued that this issue can discourage informal learning. Power and control factors make informal learning difficult which force staff members to hold their point of views, not accepting others' views or suggestions and maintaining the status quo (Danford 1998; Gieskes, Hyland & Magnusson 2002; Jurasaitė-Harbisson 2008; Marsick & Watkins 1990; Sawchuk 2001; Tannenbaum 1997). In short, power and control factors create an inconducive working environment for informal learning.

Ashton (2004), Ellinger and Cseh (2007) and Gieskes, Hyland and Magnusson (2002) discovered that some employees were reluctant to accept others' views because of the following attitude: "that is how we do it here" and "not invented here syndrome". Similarly, Lohman (2000) and Lohman and Woolf (2001) reported that school managements had rejected teachers' study group interim findings and ideas to improve teaching, learning and school policies. In other words, employees are barred from taking actions, making decisions and, in turn, influencing organizational affairs (Gee, Hull & Lankshear 1996). As a consequence, professionals did not participate in informal learning because they felt disillusioned, unappreciated and stripped of power (Lohman & Woolf 2001). Therefore, it can be assumed if accountants have limited power to influence their organizational affairs, they are less likely to engage in informal learning. Thus, this paper offers the following proposition:

P8: Accountants are less likely to engage in informal learning if they lack power to influence organizational affairs.

2.2.9 Reluctance of Others to Support Learners

Support from the knowledgeable workers such as superiors and colleagues is critical enabler of informal learning (Billett 2006; Coetzer 2007). Lack of support from them (referred to as "others") inhibits informal learning (Lohman 2005, 2009; Marsick & Watkins 1990). In addition to this, lack of organized meetings for planning and knowledge exchange, lack of management initiatives to provide learning activities such as to learn new computer technology and how to manage people and control information about learning opportunities are the inhibiting factors to informal learning (Ellstrom, Ekholm & Ellstrom 2008; Lohman 2009; McCracken 2005; Sambrook & Stewart 2000; Tannenbaum 1997; White et al. 2000). This is further supported by Ellinger and Cseh (2007) who found that that some superiors are not committed to informal learning as they are not facilitating others to learn and stopping subordinates learning and improving. The following paragraph explains the possible reasons for such problems in organizations.

The superiors are reluctant to share knowledge because of fear of losing status and control, concern about displacement by the subordinate they have guided and fear of down-sizing (Ashton 2004; Ellinger 2004; Billett 1995, 1996, 2006; Gieskes, Hyland & Magnusson 2002; Lave & Wenger 1991; Sambrook & Stewart 2000; Tannenbaum 1997). For instance, if an employee thought that he or she is competing with other colleagues for a higher post and salary, he or she is not inclined to sharing knowledge and teaching others, that is, for the sake of self-competitive advantage (Ashton 2004). Another possible reason is that some knowledgeable workers believe that the best way for an employee to learn is through self learning (Ashton 2004; Bryson et al. 2006; Cheetham & Chivers 2001; Ellinger 2004). In this case, the employee is given freedom to experience and learn organizational procedures (Ashton 2004; Ellinger 2004; Jurasaitė-Harbison 2008).

Billett (1995, 1996) said that the reluctance of knowledgeable workers to give advice, modeling, to coach and to support other colleagues, especially new comers, is a major stumbling block to informal learning. This is because knowledgeable workers can provide guidance and instruction when dealing with complex tasks (Billett 1995, 1996). Thus, it is argued that that accountants who experience lack of support from “others”, namely, superiors and colleagues would be less likely to engage in informal learning. The following proposition is in turn developed:

***P9:** Accountants are less likely to engage in informal learning if they do not receive support from the others.*

2.2.10 Working Policies Discourage Learning

Some companies prefer their staff to learn about work without proper career development programs (Bryson et al. 2006). This kind of learning policy is not advisable since it is short term in nature and does not address individual development needs comprehensively (McCracken 2005). In addition, retaining some workers especially those at the lower level in the same job line is also discouraging informal learning (Ashton 2004; Bryson et al. 2006). In short, all these working policies discourage employees from engaging in informal learning (Fuller & Unwin 2004; Hager 2004; Sambrook 2005).

The effect of the above working policies can be seen from two perspectives, namely, low innovation and creativity. Low innovation resulted from the inability to experience challenging tasks (Billett 1995; Illeris 2003). On the other hand, low creativity was due to the failure to experience what is unique, to face surprising or unexpected situations, to reflect new dimensions and to respond to the environment (Marsick & Watkins 1990). In both cases, the workers were only exposed to known problems, which does not require comprehensive analysis (Billett 1996; Ellstrom, Ekholm & Ellstrom 2008).

Rapidly changing work activity is also a work-environment inhibitor to informal learning since the workers have to keep up-dated with new developments and changes (Ellinger 2004; Ellinger & Cseh 2007; Sambrook & Stewart 2000). For example, it has been found that professionals must be proficient from the first day on the job (Bryson et al. 2006). The movement from one job to another job on an ad-hoc basis was also discouraging informal learning at the work-place (Ashton, 2004). Thus, this paper assumes that if accountants experience working policies that discourage learning, they are less likely to engage in informal learning. Therefore, the following proposition is offered:

P10: Accountants are less likely to engage in informal learning if their firms adopt working policies that discourage learning.

2.2.11 Structural Inhibitors

According to previous literature, structural inhibitors refer to “a silo mentality – functional walls” (Ellinger 2004; Ellinger & Cseh 2007). They occur because of building structure, office space and metaphorical walls (Ellinger 2004; Ellinger & Cseh 2007). Being separated physically results in the workers at one unit or division not knowing what is happening at other divisions, units, locations or branches. This is due to all units or departments having different types of business and, therefore, being separated is inevitable (Gieskes, Hyland & Magnusson 2002).

Prior studies uncovered that architectural impediments created obstacles and reduced ability of professionals to communicate informally or interact, to know colleagues outside their unit or division and to make decisions effectively (Ellinger & Cseh 2007; Jurasaitė-Harbison 2008). In addition, Ellinger and Cseh (2007) stated that the architectural impediments inhibit informal learning since everybody is being blocked off. Therefore, it is argued that if structural inhibitor exists in accountants’ work environment, they are less likely to engage in informal learning. Hence, the following proposition is offered:

P11: Accountants are less likely to engage in informal learning if structural inhibitors exists in their work environment.

2.2.12 Mistakes are not Tolerated during Learning and Early Application of New Ideas and Skills

Some organizational jobs are assigned strictly to avoid mistakes, which is ultimately disrupting learning. This kind of organizational environment disrupts informal learning since mistakes are unacceptable and the status quo is being threatened (Tannenbaum 1997). Such a blaming culture has an adverse impact on informal learning because it is associated with lack of risk taking, innovation, diversity of opinion and experimentation (Hodgkinson 2000; McGill, Slocum & Lei 1992; Suarez 1994; Tannenbaum 1997).

Cheetham and Chivers (2001) found that some professionals are reluctant to admit that 'they do not know' because mistakes are not tolerated when undertaking tasks. This could be understood using this example. After delivering a baby, one physiotherapist returns to work and finds that many working procedures have changed. However, she is afraid to say: "I have never done it before"; or ask: "how should it be performed"?. This kind of working environment can impede professional engagement in informal learning. Macneil (2001) argued that some employees are trying hard to avoid other colleagues observing them making mistakes due to the intention to protect reputation, status and promotion. In short, it can be assumed that if mistakes are not tolerated during accountants' informal learning and early application of new ideas and skills, they are less likely to engage in informal learning. This leads to the formulation of the following proposition:

P12: Accountants are less likely to engage in informal learning if mistakes are not tolerated during learning and early application of new ideas and skills.

3. Conclusion

The purpose of this paper is to propose the work-environment factors that are argued to inhibit an accountant's engagement in informal work-place learning activities. This paper highlights twelve propositions on work-environment inhibitors to such learning. These include lack of time due to heavy work-loads, far away from colleagues' working areas, absence of experts, lack of meaningful rewards for learning, lack of funds for learning and lack of proximity to learning materials. Lack of access to computer technology, limited power in organizational affairs, reluctance of others to support learners and working policies which discourage learning are also proposed inhibitors to informal learning in literature. Other recurring work-environment inhibitors are structural inhibitors and mistakes are not tolerated during learning or early application of new ideas and skills.

This paper has several implications to theory and practice. The theoretical implication of this research is that it integrates the appropriate psychology, adult learning, HRD, work-place learning and CPE literatures in order to enhance knowledge of informal work-place learning activities from the perspective of Malaysian accountants. This is achieved by proposing the environmental factors that are argued to influence their engagement in such learning. This is beneficial since the accounting profession relies on this learning as a means of handling the increasingly subjective and complex assignments.

Considering informal work-place learning is critical to the accounting profession because it is recognized as the learning mechanism in CPE (IFAC 2008; MIA 2007). It can be learnt that the regulatory bodies such as MIA and public accounting firms hold a particular interest in this paper. The discussion can be used to develop appropriate learning strategies in accounting firms and accounting professional bodies. In this case, the strategies to overcome the work- environment inhibitors should be formulated and developed. This is critical

to create a conducive environment for informal work-place learning activities and, in turn, increases accounting professionalism.

This paper is conceptual in nature, therefore, no empirical evidence is provided. To test the above propositions, a qualitative-based case study will be employed. This approach is considered appropriate since informal work-place learning is highly contextual and largely invisible in the context (Ellinger & Cseh 2007; Marsick 2009). The use of a qualitative-based case study entails the adoption of interviews, observations and document review as data collection methods.

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Wahab & Selamat

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