

**THE INFLUENCE OF WORK ENVIRONMENT
INHIBITORS ON THE VARIOUS ENGAGEMENTS IN
INFORMAL WORKPLACE LEARNING ACTIVITIES
AMONGST MALAYSIAN ACCOUNTANTS**

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**DOCTOR OF PHILOSOPHY
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VARIOUS ENGAGEMENTS IN INFORMAL WORKPLACE LEARNING
ACTIVITIES AMONGST MALAYSIAN ACCOUNTANTS**

By

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ABSTRACT

Informal learning activities are important for accountants in public accounting firms to develop and maintain knowledge and skills within the professional environment. However, recent evidence indicates that their frequency of engagement in the learning activities is less encouraging. Although this problem is associated with work environment inhibitors, the influence of these factors on various informal learning activities has yet to be explained by any empirical research. Therefore, the main objective of this study was to examine the extent to which the inhibitors influence the accountants' frequency of engagement in various informal learning activities. A total of 258 chartered accountants in the firms across Malaysia participated in this study. The data of the study was collected through self-administered survey questionnaires and analysed using the descriptive approach and multiple regression analysis. The findings showed that the meeting was the most frequently engaged informal learning activity. The results indicated that lack of time due to heavy workload, lack of support from others, structural inhibitor, lack of meaningful rewards, lack of fund, limited influence on firm's operation and lack of tolerance to mistakes negatively and significantly influenced the frequency of engagement in various (at least three out of five activities) informal learning activities. The findings also showed that lack of support from others was the most influential inhibitor to reading job related materials. The most influential inhibitor to audio/video tapes usage and group discussion was lack of time due to heavy workload. Lack of meaningful rewards and limited influence on firms operation were the most influential inhibitors to meeting and briefing session respectively. Based on the findings, theoretical and practical implications of the study as well as suggestions for future research are also discussed.

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

ABSTRAK

Aktiviti-aktiviti pembelajaran tidak formal penting bagi para akauntan di firma-firma perakaunan awam membangunkan dan mengekalkan pengetahuan dan kemahiran dalam persekitaran profesional. Walau bagaimanapun, bukti terkini menunjukkan bahawa kekerapan penglibatan mereka dalam aktiviti-aktiviti tersebut kurang memberangsangkan. Meskipun masalah ini dikaitkan dengan halangan-halangan dalam persekitaran kerja, namun pengaruh faktor-faktor ini terhadap pelbagai aktiviti pembelajaran tidak formal masih belum dijelaskan oleh mana-mana kajian empirikal. Justeru, tujuan utama kajian ini adalah untuk mengkaji sejauh mana halangan-halangan tersebut mempengaruhi kekerapan penglibatan akauntan dalam pelbagai aktiviti pembelajaran tidak formal. Seramai 258 akauntan bertauliah di firma-firma perakaunan awam seluruh Malaysia telah terlibat dalam kajian ini. Data kajian ini dikutip melalui bancian soal selidik sendiri dan dianalisa menggunakan kaedah deskriptif dan analisa regresi berganda. Dapatan kajian menunjukkan bahawa mesyuarat merupakan aktiviti pembelajaran tidak formal yang paling kerap dilakukan oleh akauntan. Dapatan kajian juga menunjukkan bahawa kekurangan masa akibat beban kerja yang berat, kurang sokongan daripada staf lain, halangan struktur, kurang ganjaran bermakna, kurang dana, kurang pengaruh terhadap operasi firma dan kurang toleransi terhadap kesilapan telah mempengaruhi kekerapan penglibatan mereka dalam pelbagai (sekurang-kurangnya tiga daripada lima aktiviti) aktiviti pembelajaran tidak formal secara negatif dan signifikan. Hasil kajian juga menunjukkan bahawa kurang sokongan daripada staf lain merupakan halangan yang paling kuat mempengaruhi pembacaan bahan-bahan berkaitan kerja. Halangan yang paling kuat mempengaruhi penggunaan pita audio/video dan perbincangan kumpulan adalah kurang masa disebabkan oleh beban kerja yang berat. Kurang ganjaran bermakna dan kurang pengaruh terhadap operasi firma masing-masing merupakan halangan yang paling kuat mempengaruhi mesyuarat dan sesi taklimat. Berdasarkan dapatan kajian, implikasi teoritikal dan praktikal serta cadangan kajian pada masa hadapan juga dibincangkan.

Kata Kunci: Pendidikan akauntan, pembelajaran tidak formal di tempat kerja, halangan persekitaran kerja, firma perakaunan, tinjauan

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LIST OF ABBREVIATIONS

Abbreviations

| | |
|---------|--|
| AICPA | American Institute of Certified Public Accountants |
| AOB | Audit Oversight Board Malaysia |
| BTOS | Bartlett test of Sphericity |
| By-Laws | By-Laws on Professional Ethics, Conduct and Practice |
| CoP | Communities of Practice |
| CPD | Continuing Professional Development |
| CPE | Continuing Professional Education |
| EDC | Education Development Center |
| FRS | Financial Reporting Standards |
| HRD | Human Resources Development |
| IASB | International Accounting Standards Board |
| IES | International Education Standard |
| IFAC | International Federation of Accountants |
| IFRS | International Financial Reporting Standards |
| IT | Information Technology |
| KMO | Kaiser-Meyer-Olkin |
| MASB | Malaysian Accounting Standards Board |
| MCE | Malaysian Certificate of Education |
| MIA | Malaysian Institute of Accountants |
| MPDC | MIA Professional Development Center |
| MSA | Measure of Sampling Adequacy |
| RM | Ringgit Malaysia |
| SPM | Sijil Pelajaran Malaysia |
| UK | United Kingdom |
| USA | United State of America |
| USD | United State of America Dollar |
| PCA | Principal Component Analysis |
| VIF | Variation Inflation Factor |

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Workplace learning is the learning that takes place in the working environment context to handling novel and ambiguous work problems (Billet, 1995; Doornbos, Bolhuis, & Jan Simons, 2004). Over the last decade, workplace learning related issues has received widespread attention, both by business organizations (such as Motorola, Boeing, Northwest Airline and Ford Motors), and academic literature (Benson, 1997; Billet, 2002a, Colley, 2012; Leslie, Aring, & Brand, 1998; Sloman & Webster, 2005). This attention reflects an increased recognition that workplace learning is the foundation for the organizations to sustain competitiveness and corporate value in dynamic economic environment (Illeris, 2003; Sambrook, 2005; Senge, 1990; Van Woerkom, Nijhof, & Nieuwenhuis, 2002).

Workplace learning can be categorized into formal and informal (Cofer, 2000; Merriam, Caffarella, & Baumgartner, 2007). Formal learning refers to organized activities that take place in educational or training institutions and often lead to some form of official recognition (for example, a degree or certificate) (Lohman, 2009; Marsick & Watkins, 1990). The examples of formal learning are courses, seminars and conferences (Watkins & Marsick, 1992). Meanwhile, informal learning refers to activities initiated by the employees in work setting that results in professional

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