

TITLE

AN EXPLORATION OF ACCOUNTANTS' PERCEPTIONS
OF THEIR LEARNING IN PRACTICE

Adrienne Kay Redpath, B.Ed.(Adult)

University of New England, Armidale

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ABSTRACT

This study arose from an awareness of a need for greater understanding about *learning by* professional accountants in practice, as a complement to the existing body of knowledge on the provision of *education for* accountants in practice.

The exploration consisted of three stages of enquiry, producing both quantitative and qualitative data from questions asked of six selected, professional, practising accountants. The first stage asked the accountants to describe events, associated with learning, which they considered important to them in their daily practice; the second stage of questions asked the participants to reflect upon these events in the light of their experience; the third stage, in conjunction with the researcher, considered the totality of perceptions of their learning in practice so revealed.

The quantitative data were recorded statistically, in preparation for interpretation with the corresponding qualitative data. Interpretations, which provide 'working hypotheses' for subsequent studies, were related to two conceptual frameworks illustrating the learning process and perceptions of elements in the practice of accounting. In this manner, the reflections of individual accountants were able to be recorded systematically to produce interpretations, which could enable a better understanding to be gained about how an identifiable group of professionals perceived their learning in practice.

Learning was seen to be so interwoven with practice itself, that frequently the perceptions of learning, which the study revealed, were indistinguishable from perceptions of practice. The accountants perceived they had a number of rôles to fulfil, for which they engaged in learning to maintain a high standard of professional ability. The major demand on learning resources was seen to be in the area of technical knowledge, such as taxation law, while the area of greatest strength was, naturally, in accounting skills, supported by sound initial training and experience. The matters of greatest concern were those, such as the increasing complexities of law and of professional tasks, which highlighted the need for positive action by the professional bodies in planning the future course of learning in the profession. It is seen that there is a need to centre the learning experiences within the professional practice, so that both the provision of continuing professional education and learning experienced in practice are complementary and occur at the point of need.

The findings of the exploration, now invite further study by others, who might consider larger samples of participants and/or members of other professions, whose perceptions could have bearing on the future policy of those responsible for the development of professional practice.

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