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# The influence of situational inhibitors on engagement in informal workplace learning activities amongst Malaysian accountants: A conceptual framework

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## Abstract

This paper aims to propose a conceptual framework for examining the influence of situational inhibitors on engagement in informal learning activities amongst Malaysian accountants. An extensive literature review method was utilized to identify and analyse relevant literatures in order to propose the conceptual framework. This paper identified four situational inhibitors of engagement in informal learning activities. The inhibitors are lack of time due to heavy workload, lack of proximity to colleagues' working areas, lack of support from others and structural inhibitor. Theoretical and practical implications of the paper as well as suggestions for future research were also discussed.

**Keywords:** Accountant; continuing professional education; informal workplace learning; situational inhibitors; public accounting firm; conceptual framework

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## 1. INTRODUCTION

In the recent years, workplace learning began to capture the attention of academia and major corporations (such as McCormick & Company, Boeing and Ford Motors; Benson, 1997; Leslie, Aring, & Brand, 1998; Sloman & Webster, 2005). Such attention reflects that workplace learning is one of the critical success factors for the organizations to sustain competitiveness in this knowledge era (Illeris, 2003; Sambrook, 2005; Senge, 1990).

Workplace learning is an integrated process involving the interaction between workers and their environment in handling new, novel, messy, ill-defined problems and changes needed in a competitive economy (Doornbos, Bolhuis, & Simons, 2004). It is often categorized into formal and informal (Cofer, 2000; Merriam, Caffarella, & Baumgartner, 2007). Formal learning is organized activities that occur in educational or training institutions and often lead to some form of official recognition (for example, a degree or certification) (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 employees in work setting that result in the development of their professional knowledge and skills (Lohman, 2009). It is either planned or unplanned and structured or unstructured (Boud & Middleton, 2003; Watkins & Marsick, 1992). Discussion, reading, knowledge sharing and meeting are amongst the examples of informal learning (Marsick, 2009; Watkins & Cervero, 2000).

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Recent reports indicate that informal learning is more important than formal learning for professionals to develop and maintain their knowledge and skills in current and future work roles (Ellinger & Cseh, 2007; Lohman, 2009). Current literature suggested that more than 70% of workplace learning is informal in nature (Benson, 1997; Dobbs, 2000; Soroohan, 1993). Given the importance of such learning in the changing nature of today's business environment, it is selected as the focus of this paper (Eraut, 2004; Marsick, 2009; Wofford, Ellinger, & Watkins, 2013).

Prior studies consistently showed that informal learning is important to various professional groups such as teachers (Jurasaitė-Harbison, 2009; Lohman, 2009), managers (Ashton, 2004; Billett, 2003; Bratton, 2001; Gieskes, Hyland, & Magnusson, 2002) and accountants (Abdul Wahab, Selamat, & Saad, 2012; Hicks, Bagg, Doyle, & Young, 2007; Watkins & Cervero, 2000). This paper focuses on accountants in public accounting firms. Attention to informal learning amongst them is due to the following reasons. Informal learning is important for the 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), 2011, 2014). In addition, informal learning is vital to enhance the accountants' capabilities in detecting accounting malpractices of the audited financial statements (Debreceeny, Nugent, & Gray, 1997; Keller, Smith, & Smith, 2007; MIA, 2014).

Despite the importance of informal learning to the accountants, recent evidence indicates that there are situational inhibitors that tend to constraint them from engaging in the learning activities (Audit Oversight Board Malaysia (AOB), 2010, 2011, 2013). However, there is no conceptual framework that addresses this issue from the perspective of the accountants. Therefore, the objective of this paper is to propose a conceptual framework for examining the influence of situational inhibitors on engagement in informal learning activities amongst them.

The paper is structured as follows; Section 2 and 3 highlight the pertinent concepts and the research conceptual framework related to this paper respectively. Following this, the research hypotheses are discussed. The paper ends with conclusions, implications and suggestion for further research.

## **2. LITERATURE REVIEW**

### **2.1 Workplace Learning and Accountants**

Workplace learning is known as Continuing Professional Education (CPE) in the accounting profession (MIA, 2011, 2014). The learning is important to develop and maintain the accountants' capabilities within their professional environments (International Federation of Accountants (IFAC), 2008; MIA 2011, 2014). It can be classified as formal and informal. Formal learning refers to education that is systematic, structured and formal in nature (IFAC, 2008). Formal learning activities such as attendance (either as a presenter/lecturer or participant) to short courses, conferences and seminars, recognized post-graduate studies and diploma courses which requires participation and assessment (MIA, 2011, 2014). Informal learning, which is the focus of this paper, is coined as unstructured learning in the accounting profession (IFAC 2008; MIA, 2011). It takes place as part of accountants' work (IFAC 2008; MIA, 2011). In the practical setting, it is normally related to accounting and auditing activities (MIA, 2011). The recognized informal learning activities for accountants are reading job related materials, use of audio or video tapes and correspondence courses that are related or relevant to the accountancy profession (MIA, 2011). Other informal learning activities include participation in meetings, briefing sessions and discussion groups not organized by the MIA and other professional accounting bodies (IFAC, 2008; MIA, 2011). Thus, informal learning activities in the current paper are those mentioned above.

### **3.2 The Concept of Situational Inhibitors to Informal Learning**

Workplace is the important site for informal learning. However, the existence of situational inhibitors can impede engagement in the learning activities (Bierema & Cseh, 2003; Fenwick, 2004; Hodgkinson, 2005). Situational inhibitor refers to situational factors at the workplace that reduce the ability of professionals to gain access to, and pursue informal learning opportunities (Cross, 1981; Lohman, 2000). Therefore, situational inhibitor in this paper is defined as any situation within a public accounting firm environment that can inhibit accountants from engaging in informal learning activities. Based on prior literature, the inhibitors can be categorized into four constructs, namely, lack of time due to heavy workload (Ellinger & Cseh, 2007; Ellstrom, Ekholm, & Ellstrom, 2008; Lohman, 2000, 2005, 2006, 2009), lack of proximity to colleagues' working areas (Abdul Wahab et al., 2012; Lohman 2000, 2005, 2006, 2009; Lohman & Woolf, 2001; White et al., 2000), lack

of support from others (Abdul Wahab et al., 2012; Ellinger, 2004; Ellstrom et al., 2008; Lohman, 2009) and structural inhibitor (Ellinger & Cseh, 2007; Gieskes et al., 2002; Jurasaitė-Harbison, 2009).

### 3. RESEARCH CONCEPTUAL FRAMEWORK

The research conceptual framework is illustrated in Figure 1. The framework postulates that the engagement in informal learning activities is influenced by the situational inhibitors (H1-H4). This is in tandem with behaviorist orientation of adult learning theory, which suggested that an individual's immediate work environment situations influence informal learning activities (Pavlov, 1927; Skinner, 1938; Watson, 1930). The framework also postulates that the independent variables are expected to have direct negative influence on dependent variable of this paper. This is consistent with previous informal learning literature (Hicks et al., 2007; Lohman 2006, 2009; Marsick & Watkins, 1990) which argued that the greater an accountant experiences situational inhibitors, the lower engagement in informal learning activities at the workplace and vice versa.

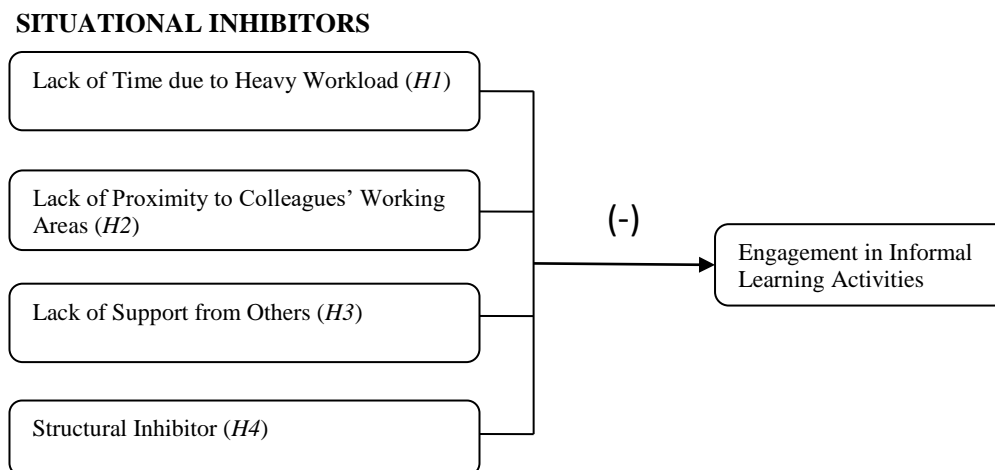


Figure 1. Conceptual Framework for Examining the Influence of Situational Inhibitors on Engagement in Informal Learning Activities

### 4. HYPOTHESES DEVELOPMENT

Subsections 4.1.1 till 4.1.4 develop research hypotheses on the situational inhibitors to accountants' informal workplace learning activities.

#### 4.1 Lack of Time due to Heavy Workload

Professionals spend most of their office hours in completing the assigned works (Merriam et al., 2007). Hence, time is often cited as the reason for less engaging in informal learning activities (Merriam et al., 2007). Previous studies found that the greater limited time due to heavy daily workload experienced at the workplace, the lower the engagement in informal learning activities of professionals (Bryson, Pajo, Ward, & Mallon, 2006; Gieskes et al., 2002; Hicks et al., 2007; Tannenbaum, 1997; White et al., 2000). This relationship is further supported by Abdul Wahab et al. (2012), Billett (2003), Ellinger (2004), Ellinger and Cseh (2007), Ellstrom et al. (2008), Lohman (2000, 2005, 2006, 2009), Lohman and Woolf (2001), and Sambrook and Stewart (2000). Thus, it is argued that an accountant who experiences lack of time due to heavy workload would be less likely to engage in informal learning activities. In turn, the following hypothesis is proposed:

**H1:** *Lack of time due to heavy workload will have a negative influence on engagement in informal learning activities amongst the accountants*

#### 4.2 Lack of Proximity to Colleagues' Working Areas

Macneil (2001) argued that physical location either within or outside the workplace can disrupt employees' engagement in informal learning activities. Prior studies found that lack of proximity to colleagues' working areas, particularly those in the same technical or professional area, reduces opportunities to learn informally from each other. As a result, they were less likely to engage in such learning activities (Abdul Wahab et al., 2012; Lohman 2000, 2005, 2006, 2009; Lohman & Woolf, 2001; White et al., 2000). Therefore, it is argued that an accountant who experiences lack of proximity to the colleagues' working areas would be less likely to engage in informal learning activities. Thus, the following hypothesis is developed:

**H2:** *Lack of proximity to colleagues' working areas will have a negative influence on engagement in informal learning activities amongst the accountants*

### 4.3 Lack of Support from Others

The reluctance of knowledgeable colleagues to support informal learning activities results in other staff members feel helpless and directionless (Conlon, 2004; Lohman, 2005, 2009; Marsick & Watkins, 1990). Previous studies indicated that when professionals difficult to get support from others, they will engage in informal learning activities less frequently (Ellinger, 2004; Ellstrom et al., 2008; Lohman, 2009; McCracken, 2005; Munro, Holly, & Rainbird, 2000; Sambrook & Stewart, 2000; Tannenbaum, 1997; White et al., 2000). The negative influence of this inhibitor on engagement in informal learning activities amongst professionals was also reported in many other studies such as Abdul Wahab et al. (2012), Ashton (2004), Bryson et al., (2006), Cheetham and Chivers (2001), Ellinger and Cseh (2007), Gieskes et al. (2002), Hicks et al. (2007), Jurasaitė-Harbison (2009), Sambrook and Stewart (2000), and Tannenbaum (1997). Thus, it is argued that an accountant, who experiences lack of support from others, would be less likely to engage in informal learning activities. The following hypothesis is then developed:

**H3:** *Lack of support from others will have a negative influence on engagement in informal learning activities amongst the accountants*

### 4.4 Structural Inhibitor

Physical separation between units or department in the organizations creates obstacles to learn informally amongst staff members (Ellinger & Cseh, 2007; Gieskes et al., 2002; Jurasaitė-Harbison, 2009). Prior studies found that this architectural impediment is associated with low engagement in informal learning activities amongst professionals (Ellinger & Cseh, 2007; Gieskes et al., 2002; Jurasaitė-Harbison, 2009). Therefore, it is argued that if structural inhibitor exists in an accountant's work environment, he/she is less likely to engage in informal learning activities. Hence, the following hypothesis is developed:

**H4:** *Structural inhibitor will have a negative influence on engagement in informal learning activities amongst the accountants*

## 5. CONCLUSION, IMPLICATION AND FUTURE RESEARCH

The purpose of this paper was to propose a conceptual framework for examining the influence of situational inhibitors on engagement in informal learning activities amongst Malaysian accountants. The framework was developed using behaviorist orientation of adult learning theory as the main underpinning theory (Pavlov, 1927; Skinner, 1938; Watson, 1930). Review of relevant literatures indicated that lack of time due to heavy workload, lack of proximity to colleagues' working areas, lack of support from others and structural inhibitor are the inhibitors of engagement in informal learning activities.

This paper has implications to theory and practice. The theoretical implication of this paper is that it integrates behaviorist orientation of adult learning theory to explain informal learning phenomena from the perspective of Malaysian accountants. The practical implication is information about the inhibiting factors can be utilized by public accounting firms, MIA and AOB in order to create a more conducive work environment for the accountants' informal learning activities. This paper is conceptual in nature, therefore, no empirical evidence is provided. Further research could validate and examine the predictive power of the proposed framework using mail survey approach. This approach is considered more appropriate compared to other approaches (for instance, case study) due to issues such as convenience, cost, time and accessibility (Dwivedi, 2005; Fowler, 2009; Gilbert, 2001).

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