

Chapter Five DATA PRESENTATION AND INTERPRETATION

5.01 INTRODUCTION

The data are concerned with the participating accountants, the events they have selected and the comments they have made to support perceptions of learning in practice. The events are discussed in terms of their nature, importance, frequency and situation together with the sources and adequacy of knowledge, skills and attributes which they reveal.

The introduction of the participating accountants, and the presentation and interpretation of the events, selections, reasons, comments and perceptions are achieved in three stages. The first stage, from 5.02 to 5.10, looks at the characteristics of the accountants and the occurrences selected by them as being 'demand events' or 'learning events'. These events are considered in terms of the first group of objectives from one to ten, as discussed at 1.05 and at 4.02.02 with their accompanying requests. The presentation of the data is based on computer analysis reports, Appendix C, and the comments of the individual accountants.

The second stage, from 5.11 to 5.17, looks at the comments and perceptions of the accountants in terms of the second set of objectives from eleven to seventeen.

The third stage, 5.18, combines all objectives to eighteen. All three stages of presentation and interpretation are supported by the principles contained in the 'Learning Process in Practice' diagram, Fig.3, and the 'Structure of Perceptions' diagram, Fig.4, at 4.02.07. These objectives are discussed further at 5.19.02,03.

The reasons for choices involved in the responses relating to the objectives are concerned with the accountants' perceptions of *self* and of *others*, (Fig.4.). As there are reasons for every choice, each objective in turn invokes, and is accompanied by, the relevant data of Objective Ten where applicable.

The first choice or selection made by the accountants is that of occurrences to be designated either 'demand events' or 'learning events' with the selection criterion (from the Guide, 4.02.06) specifying that the event be of importance (undefined) to the accountant. The selection process involves broad perceptions of both *self* and *others* without specific distinction. The reasons, which lead the accountants to perceive that the events are of importance, may be gauged from their comments. Subsequent choices, concerning the nature of the pro-active / re-active paths to be taken, as described in Fig. 3, are governed by reasons which become more specific as the accountant progresses

towards the attainment of knowledge, skills and attributes, as they were learning to describe their learning. The following presentations of choices and reasons reflect this sharpening of focus.

Where quotations from the accountants' comments are included in the presentation of the data, the computer reference identification is appended in brackets, (ID No.). These quotation numbers may be linked to the 'alias' of each participating accountant by reference to Appendix A.

As this study is an 'exploration' - an enquiry - designed in accordance with the elements of naturalistic enquiry as discussed at 3.04.02, the comments and interpretations are intended to be no more than 'meaningful' within the bounds of this exploration - that is, in no way presuming to be representative of the accounting profession in general or of any particular element or other member of the profession.

5.02 THE PARTICIPATING ACCOUNTANTS

The statistical data extracted via the first process, 4.04.04, are concerned with the distribution of the selected characteristics of the six participating accountants as displayed in the Appendix C report. The diagrammatic presentation, Fig.5, assigns "names" to each of the accountants for ease of further reference.

Fig. 5.

Characteristics of the six professional, practising accountants.

- A. Personal characteristics, sex and age group.
- B. Years of experience since initial qualification.
- C. Professional Association and status.
- D. Size of accountancy practice in large coastal country town in NSW.
- E. All: Accountancy qualifications with Degree/Diploma.

	A.	B.	C.	D.
1. "Terry"	Male 40+ yrs	19 yrs	ICAA Fellow	6-15
2. "Kim"	Male 40+ yrs	20 yrs	ICAA Fellow	6-15
3. "Leslie"	Male 25-40 yrs	15 yrs	ICAA Associate	16+
4. "Alex"	Male 25-40 yrs	6 yrs	ICAA Associate	16+
5. "Erin"	Male 40+ yrs	14 yrs	ASCPA Assoc.	1-5
6. "Lee"	Female 25-40 yrs	16 yrs	ICAA Associate	16+

With a total of ninety years' experience in the practice of accounting, backed by initial accounting and business qualifications, the six participating accountants from the one geographical location present a range of perceptions which, on one hand, stem from their similarities, yet on the other hand, offer the opportunity for more detailed exploration of individual perceptions which are less influenced by other, divergent characteristics.

5.03 OBJECTIVES 1 and 10:

The identification of occurrences involving learning in practice, identified as 'demand events' or 'learning events'.

The Request: *Briefly describe one of the DEMANDS made upon you today to demonstrate your knowledge, skills and/or attributes.
Briefly describe one of the LEARNING EVENTS you may have experienced, or sought of your own initiative today.*

The Response: **Fig. 6.**

Event selection distribution.

	DEMAND	LEARNING	TOTAL
<i>Terry</i>	11	4	15
<i>Kim</i>	9	6	15
<i>Leslie</i>	6	8	14
<i>Alex</i>	8	7	15
<i>Erin</i>	11	4	15
<i>Lee</i>	5	5	10
TOTAL	50	34	84

It was intended, in accordance with the guidelines to the survey, that each of the six accountants complete details relating to fifteen important events. However, two of the participants were required to attend seminars near completion of the survey time, with the result that one completed fourteen out of fifteen events and the other completed ten out of fifteen events. It was felt that completion of the study on this basis was preferable to either delaying completion to a later date or introducing other participants to the study.

Since the accountants were asked to select, at their own discretion, events from either the 'demand' or 'learning' categories, which they perceived were important to them, it can be seen that, of the events they had actually experienced within the survey time, demand

Data Presentation and Interpretation

- indicated the need for specialisation to cope with a diversity of taxes and taxation rules.
- confirmed that knowledge assumed to be correct was in fact correct.
- indicated the need to - keep knowledge up to date, fine-tune specific areas of knowledge, be aware of possible future legislation to combat client questions, attend Tax Office and other institution seminars, and to structure in-house staff professional development sessions.
- indicated the sometime futility of chasing taxation information for a client, at great trouble, only to have the Tax Office subsequently distribute the same material too late for the occasion.
- dealt with "apparently hundreds of 'grey areas' ", where self-interpretations of reference material can vary and lead to flawed knowledge..
- made clients aware ("warned") of changes in taxation policies and alerted them to methods of prudent taxation planning.
- involved negotiation on the client's behalf with the Tax Office and other institutions.

b) Client and Business:

- advised the client on company formation, liquidation, restructure, rights of shareholders and directors, dividend planning and internal bookkeeping procedures.
- dealt with unrealistic demand of client.
- involved advice to potential clients on business planning and possible change of accountants (new business).
- negotiated with others on the client's behalf - legal, financial planning, investment and banking,
- demonstrated suitable computer software.

c) Client and Regulation:

- highlighted the fact that information supplied could be listed for legal and court proceedings, thus the requirement to "satisfy a lawyer, a judge, a court and our professional body at the same time".
- discussed client's need for clarification of superannuation rules, where "correct procedure must be followed, not just appear to be followed".

Data Presentation and Interpretation

- classified 'superannuation' as a specialist area, noting that CPE courses are of a more general nature when attending from the country, while Insurance Industry seminars on the subject are valuable.

d) Community:

- discussed the implications of an audit performed as a community service - that a simple audit "must appear professional your reputation as a Chartered Accountant can always be ruined by a simple audit", (Kim).

e) Practice and Associates / Staff:

- highlighted the importance of understanding the needs of staff regarding personal motivation, lack of experience in early years, problems in communication and crises due to absences.
- identified ways in which staff members can assist each other in the practice of accounting..
- focused on technology in accounting practice and the priority given to expertise with computer systems.

f) Practice and Professional Body:

- considered the ethical rulings of the relevant professional body in regard to the separate issues of membership and advertising.

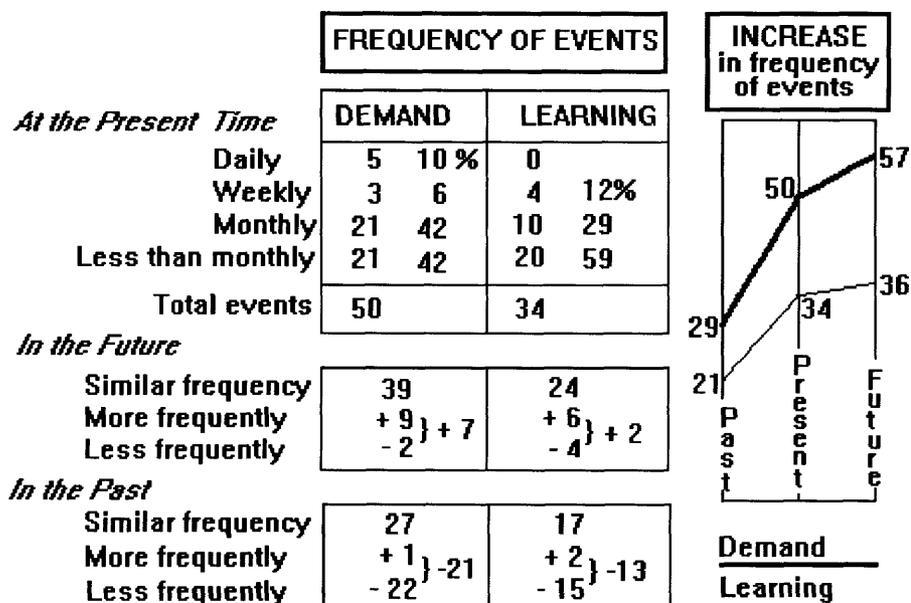
The reasons for importance of events, which gave priority to taxation matters, were also indicative of the rôles which accountants are expected to assume in their interaction with members of the accounting environment - for example, as educator, mediator, advisor, business planner, legal representative and computer expert.

5.04 OBJECTIVES 2 and 10:

The identification of the frequency of these events.

The Request: *I usually experience this type of event, at this stage of my career, on a daily / weekly / monthly / less frequent basis. In my future career it is likely to occur with more / less / similar frequency. In my past career, it has occurred with more / less / similar frequency.*

The Response: Fig. 8.
Analysis of event frequency perception.



There are two main areas subject to interpretation - the first being the perception of frequency of important events at the present time - the second being the perceptions of frequency at other times in relation to the present time. This distinction equates, in general, to the "time-bound association" and the "time-ordered association" explained by Borg and Gall (1989:420), where relationships in data collected at the same point in time refer, respectively, to events at the current time and to events at other times. "Time-bound association" permits comparison of variables - in this study comparison of frequencies of events at the present time. In "time-ordered association", "hypotheses with cause-and-effect implications can be tested" (p.420) - in this study perceptions of frequency suggest implications for accountants in the conduct of practice and hence learning in practice.

At the present time, the data indicate that most (84%) of the important demand events do not occur on a daily or even weekly basis. Given the nature of accounting practice, it could be assumed that the 42% 'monthly' and 42% 'less frequent' demands relate to the monthly and annual accounting reporting cycles. The inference for learning in practice is that the more exacting knowledge, skills and attributes are tested on a rather infrequent basis. In the case of annual matters, it may be that fresh, or at least revised, knowledge is required each year due to changes in the law and therefore the espoused benefits of experience could be diminished. The data relating to the frequency of learning events support this suggestion, where it is seen that 88% of learning occurs on a monthly / less-frequent (annual) basis. The remaining 12% of learning events occur on a weekly basis,

Data Presentation and Interpretation

with the suggestion being that larger practices conduct in-house professional development activities as part of a weekly routine. For example:

Professional developmentone hour over lunch weekly reviewing, updating, discussing circulars and latest cases. All professional staff usually participate. (ID 70)

Our office has office training one hour per week, videos, journals. (ID 54)

Our office has weekly staff training and we always update on current issues. (ID 25)

In the second area of interpretation, there is the perception that important events occur more frequently now than in the past and will continue to occur more frequently in the future than at present. The frequency of important demand events is seen to be increasing at a greater rate than that of important learning events. Assuming that an increase in frequency equates to *more* of that type of event, and presuming that the time available in the past, present and future remains constant, it could be perceived that one or more of the following trends in accounting practice is occurring with attendant effects on learning in practice:

- a) less important events are being progressively eliminated to make room for more important events;
- b) more is being achieved now than in the past and more will have to be achieved in the future than is being accomplished now within the same time available;
- c) there is a progressive increase in workload only partially matched by an increase in supportive learning. This is discussed further at 5.11.

These perceptions are reflected in extracts from the accountants' comments which correspond with the above points and emphasise (a) the need for, and trend toward, specialisation; (b) the pressures of demands; and (c) instances of inadequate abilities, for example:

a)

The profession is becoming more specialised and accountants in general practice must acknowledge the need to consult specialists themselves. (ID 53)

Tough questions must be referred to specialists. (ID 64)

...tend to refer specific enquiries to experts within each specialty rather than try to have everyone 100% competent in all areas of state and federal taxes.... (ID 67)

Practitioners now specialise and leave vast areas to others. (ID54)

Specialisation has occurred within our recently-merged practice. (ID55)

Accountants are being forced to specialise and rely on others to continue to give... advice. (ID 54)

Data Presentation and Interpretation

- b) Accountants are being faced with too much demand on their knowledge of say the Tax Act or Companies Act which are being altered daily. (ID 26)
- There are seldom enough hours in the day. (ID 55)
- c) (With reference to Income Tax and Fringe Benefits Tax)... where the two areas overlap there are hundreds of apparently 'grey areas'... (ID 68)
- A solicitor would have known the answer immediately... (ID 20)
- (How to prepare letters for legal matters).. once learned, it can be very valuable. (ID 23)
-I have to find out more perhaps the rules have changed. (ID 30)

The pressure of events, and shortage of time in which to attend to them, indicated that the more complex knowledge being required for the satisfaction of demands was becoming harder to assimilate in the time available and was, therefore, prone to being flawed.

5.05 OBJECTIVES 3 and 10:

The identification of the areas of knowledge, skills and/or attributes involved in the events.

The Request: *Which area(s) of your knowledge / skills / attributes were involved in this demand / learning event?*

The Response: **Fig. 9.**
Incidence of [multiple] knowledge, skills and attributes involved in the events.

	DEMAND		LEARNING		TOTAL	
Technical	34	28%	32	49%	66	35%
Accounting	22	18	5	8	27	15
Negotiation	15	12	3	5	18	10
Interpersonal	20	17	6	9	26	14
Intellectual	9	7	13	20	22	12
Management	13	11	4	6	17	9
Personal	8	7	1	3	9	5
Other	0		1		1	-

Demands requiring technical skills represent 28% of all demands, yet the learning to support these skills is disproportionate at 49% of all important learning. On the other hand, accounting skill demands at 18% require only an 8% support by learning events. It could be inferred that accountants perceive they must spend more time learning technical

Data Presentation and Interpretation

matters to 'keep up-to-date', whereas accounting skill appears to come almost 'naturally'. In fact, no deficiencies in accounting skills were found at 5.08 and a reason for this is discussed in conjunction with Fig.16. The emphasis on learning events, in the area of intellectual skills, is seen as a reflection of the desire of accountants to perform at the highest levels of professional ability. For example:

The Institute and Society have a high commitment to learning, professionalism and image.
(ID 103)

Outsiders see the creative accounting done by past big players as poor. (ID 54)

It is shown that the incidence of skills was equally divided between the areas of technical /accounting and the communication /personal skills, inferring that being an accountant consists of more than performance of traditional accounting /technical tasks.

5.06 OBJECTIVES 4 and 10:

The identification of the sources of demand events.

The Request: *From which source(s) did this demand originate?*

The Response: **Fig.10.**

Distribution of source of demand.

Client	37	74%
Associate	7	14
Prof.Association	0	
Regulatory Auth.	3	6
Other	3	6

Clients, naturally, are the major source of demand events. They are the accountants' *raison d'être*. Without clients, there would be no profession. The importance accorded, or due, them is discussed further, at 5.18, in the light of accountants' attendant responsibilities to 'know their client' as is required of investment managers. However, clients also have responsibilities. It is the degree to which clients are aware of, and take up, their responsibilities in financial matters, which has significant influence on accountants' reactions to them - as in 'perceptions of others', Fig.4. - and hence an influence on accountants' learning in practice. For example,

..... client not realistic in this demand. (ID 13)

(Accountant unable) to find a win-win solution. (ID 9)

Clients need to be more aware of expectations of them. (ID 16)

Client is the one who needs to take measures. (ID 16)

Data Presentation and Interpretation

The contribution by associates, at 14% to the total source of demands, indicates the existence of a lively interaction between members of the profession, and, when viewed in conjunction with other data in this study concerning associates, can only be seen as a healthy sign of 'learning in practice' functioning well on a day-to-day basis.

Some demand events would appear to be less of a valuable learning experience than others, for example:

The Tax Office are only "fishing". They will by-pass us if they could get a better result.
(ID 28)

An analysis of the source of demands reveals there is a range of opportunities for learning to occur in practice. When focus of demand is considered, it appears that some demands present very valuable opportunities for learning, while others can be more time consuming than productive.

5.07 OBJECTIVES 5 and 10:

Identification of the initiators of learning events.

The Request: *Was the acquisition of this learning initiated by a demand from others to demonstrate your professional knowledge, skills and attributes? If so, by whom?
OR, was it self-initiated and for what reason?*

The Response: **Fig. 11.**

Distribution of learning event initiators.

Self-initiated	14	41%
Others - Clients	12	35
Associates	6	18
Prof.Association	1	3
Regulatory Body	1	3
Other persons	0	

The important learning events are classed as either self-initiated (41%), or initiated by others (59%). They are considered under the Structure of Perceptions, Fig.4., as being concerned with perceptions of 'capabilities of self' or perceptions of 'influence of others'. The former reflect the accountants' perceptions of 'discrepancy between present and desired status' as discussed at 3.03.04. The latter address the response where offered opportunities to learn are evaluated in a manner similar to the 'acceptance / rejection' concept of Glaser (1984) and the state of 'receptivity', both discussed at 3.03.05.

Data Presentation and Interpretation

However, in both instances, the resultant involvement in learning becomes, in effect, reactive - a reaction to a self-perceived need and a reaction to an influence from others to self-assess and respond. In more dramatic terms, such a response could be compatible with Senge's (1992:20) claim at 2.06.02, that being proactive is frequently taken to mean solving problems "before they grow into crises".

The transition from pro-active, self-initiated learning to a state of re-active response, is illustrated by a selection of extracts of accountants' comments, where perception focus changes from 'self-capabilities' to 'influence of others', while remaining within the classification of a 'learning event' as opposed to that of a 'demand event'.

Specific knowledge of this subject interests me. (ID 4)

Best source of learning is self-motivated. (ID 35)

Prefer to have knowledge available rather than waiting for situation to arise. (ID 86)

To better understand what the financial institutions are looking for in management financial statements - for future reference. (ID 62)

Saw a potential opportunity for a client (adapted learning from a CPE course). (ID 34)

... be aware of changes in Tax Office policy. (ID 63)

... be prepared in advance for client queries..... warn of changes. (ID 65)

The need to learn is not always evident until some event triggers that need. (ID 103)

The responses identifying the initiators of learning events indicated that, even where the accountants believed that the learning was undertaken of their own volition, it was often the case that influence from others, realised or otherwise, created a need to learn rather than there being a wish to learn.

5.08 OBJECTIVES 6 and 10:

Identification of the strengths or deficiencies in knowledge / skills / attributes exposed by demand events.

The Request: *Did this demand reveal any strengths / any deficiencies in your abilities? What were they? An evaluation of adequacy:*
Adequate - the satisfaction of the demand entirely in an acceptable professional manner;
More than adequate - strengths enabled satisfaction of the demand with a more than adequate degree of professional ability;
Less than adequate - there were deficiencies revealed which only allowed response to the demand with a less than adequate degree of professional ability without seeking further assistance;
Incipient deficiencies revealed which would need attention to enable professional standards to be maintained in the future.

Data Presentation and Interpretation

The combination of comments on negotiation, interpersonal and intellectual skills indicated a less than comfortable scene. While one accountant stated the obvious professional commitment:

We must do the correct thing for all parties. (ID 24)

the learning to support this requirement gave indications of inadequacies in areas where it was difficult to determine just how the deficiencies could be corrected. For example:

..... nothing to be done about that. (ID 9)

Area where hard to gauge strengths v weaknesses - negotiation is subjective in value. (ID 11)

Something not covered in CPE courses (recommending computer systems for client's business). (ID 12)

No real solutions available (ID 13)

Hope one-off situation (ID 16)

We know what the truth (of the legal situation) is! However, we must now ring and discuss its presentation with peers and solicitors. (ID 24)

There is a need for leadership and team management skills to be TAUGHT at an early stage. Learning through experience is a long and difficult process.

On a more positive note:

Able to use knowledge of client to assist..... (ID 42)

Interpersonal skills (were used)..... for maintaining constructive discussion. (ID 57)

(Able to) provide explanation in terms client can understand. (ID 88)

Regarding management skills:

Management abilities enabled me to advise client of our requirements in order to make job more efficient. (ID 46)

Ability to 'sell the practice' enabled firm to acquire a new client. (ID 47)

There were no deficiencies perceived in the areas of accounting and intellectual skills, and in personal attributes. However, where skills were less than adequate, as in technical knowledge and in negotiation /interpersonal /management skills, it would be reasonable to assume that learning to correct deficiencies should be readily available. This proved to be the case with technical knowledge, whereas the accountants perceived that opportunities for learning to improve the communications skills were severely restricted.

This objective is discussed further at 5.19.05.

5.09 OBJECTIVES 7, 8 and 10:

Identification of the sources of strengths in knowledge, skills and attributes:

Actual - as revealed by demand events and by learning events and by deficiency correction measures taken;

Preferred - as sought for new learning.

The Request: *In both demand and learning events - identify the actual source(s) of strengths revealed, deficiency correction and learning experienced - indicate preferences for sources of new learning.*

The Response: **Fig. 13.**

Origin of knowledge, skills and attributes.

	Multiple	DEMAND EVENTS				LEARNING EVENTS				
		SOURCE TOTALS		SOURCE of STRENGTHS		DEFICIENCY CORRECTION		SOURCE of LEARNING		
		ACTUAL		ACTUAL		SOUGHT from		ACTUAL	PREFERRED	
Clients	0		0		0		0		0	
Associates	26	23%	12	29%	3	14%	11	21%	8	20%
Other persons	5	4	0		1	5	4	4	3	7
CPE courses	18	16	10	24	0		8	15	11	28
Reference material	36	31	8	19	9	43	19	37	10	25
Self-reflection	14	12	9	21	4	19	1	2	1	2
Unplanned exp.	0		0		0		0		0	
Other - specified	16	14	3	7	4	19	9	17	7	18

During the survey period, clients were not seen to be important contributors to learning in practice, although other factors and comments do acknowledge their influence either directly or indirectly. There are a further references to 'clients and learning' at 5.12 and at 5.18.

From the percentage statistics of actual sources of learning during the survey period, (Fig.13 above), it can be seen that a pattern, or process of knowledge acquisition, exists on a day-to-day basis in practice. While the two following comments indicate preferences,

Best source of learning is self-motivated. (ID 35)

Best time for reviewing situations is by oneself. (ID 38)

practicalities require a more ordered approach. With reference to the 'learning in practice' diagram at Fig.3, it follows that, when the current situation is changed by a need/demand

Data Presentation and Interpretation

to acquire new knowledge, skills or attributes, the first line of enquiry is principally to reference material, (31%). For example,

- Quickest way to sort out a problem.....quick guide. (ID 67)
- A need for immediate response, the information is available to me. (ID 9)
- (Information)....at first hand. (ID 70)
- It is easier to do own research. (ID 19)
- I had to immediately look up the Tax Act and read. (ID 26)
- Easy access to professional statements. (ID 37)
- Easier to follow. (ID 86)
- Reference materialis easier to access than fellow partners and/or staff. (ID 39)
- Easier access to reference material than interrupting peers. (ID 40)

When this type of enquiry is not sufficiently and/or quickly productive, the next approach is to associates, (23%), whose advice provides another, perhaps alternate, opinion to that of the one seeking knowledge. Although this process takes a little longer, the benefits are comparative viewpoints and reliability - based on experience - and expressed in a way of common understanding.

- We all talk the same language. (ID 23)
- Quickest and most specific and reliable solution (in conjunction with reference material). (ID8)
- Mixture of viewpoints. (ID 70)
- Encourages members within the practice to research and form their own opinions and gives chance to discuss different points of view. (ID 69)
- Felt a more specific understanding of the topic was required. (ID 4)
- Best source of learning in this instance (because of) experience. (ID 35)
- Personal interaction plus problem solving with real cases a benefit. (ID 2)
- More hands-on specific exposure as opposed to text-book approach. (ID 3)
- More one-to-one learning which is more effective. (ID 5)

For matters requiring specific advice in allied technical fields, such as insurance, investment, and computing, (14%), enquiries are made directly to the experts in these areas on virtually the same basis and for generally the same reasons as if they were accounting associates. For example,

- Needed a direct answer. (ID 102)
- Up-to-date knowledge is required (from an investment body). (ID 21)
- Normally, (computer..) technical people can provide best assistance. (ID 80)
- Straight from the horse's mouth (re bank's expectations/criteria for business loans). (ID62)

Data Presentation and Interpretation

We can rely on it (investment body advice) as offeror of advice must be seen to be correct. (ID 21)

We need to know their views to know best way to approach problems (re Tax Office). (ID 63)

This type of information should be disseminated by the relevant authority. (ID 65)

The next most-favoured approach, (after associates), and a longer-term solution to the acquisition of knowledge, skills and attributes in the learning process, is via CPE courses, which at 16%, provide a structured environment preferred for definitive, technical and legal matters, when relevant to smaller practices.

(With reference to Income Tax and Fringe Benefits Tax)... where the two areas overlap there are hundreds of apparently 'grey areas' - interpretations through reference material can vary. (ID 68)

Technical issues - need for specialist training and education. (ID 9)

CPE covers usually ... all the facts, not only highlights (re tax accounting event). (ID 18) (appropriate).....if one can learn and understand at the same time. (ID 19)

It is much easier to sit and listen to knowledge in the correct environment. (ID 20)

Constantly changing areas (tax) which we should stay on top of through CPE. (ID 68)

Structured environment (re superannuation). (ID 78)

Best source for this type of knowledge (state taxes/weekly changes). (ID 95, 97)

Timing and courses provide ability to ask questions and obtain feedback. (ID 93)

Need to keep updated with current trends and technology available. (ID 6)

At a CPE course.... technical matter can be absorbed. (ID 34)

However

CPE courses are of a very general nature when attending from the country. (ID 4)

Finally, there are some circumstances, (12%), which require just a little self-reflection, for example:

Situation required time to think and analyse. (ID 96)

Best time for reviewing situations is by oneself. (ID 38)

Experience is giving me more ideas to help clients..... (ID 29)

Better understanding and comprehension of situation. (ID 14)

Indeed, none of the approaches to learning is mutually exclusive. The most productive learning will be achieved by the accountant who can best refine the learning process for each situation according to his/her own characteristics and learning style.

Quite a normal demand, satisfied by reference to all forms of previous learning... (ID 15)

This objective is discussed further at 5.19.05.

5.10 OBJECTIVES 9 and 10:

Identification of the settings, actual / preferred, for the acquisition of knowledge, skills and attributes.

The Request: *Indicate the actual and preferred learning settings for the correction of deficiencies and acquisition of new knowledge, with reasons for preferences.*

The Response: **Fig. 14.**
Principal learning settings.

	Setting TOTAL ACTUAL	DEMAND EVENTS		LEARNING EVENTS			
		Setting chosen for Deficiency Correction		Setting ACTUAL		PREFERRED	
Formal	17 35 %	4	26.7%	13 38%	19 56%		
Nonformal	22 45	7	46.6	15 44	11 32		
Informal	10 20	4	26.7	6 18	4 12		

The identification of learning settings in the accountants' responses revealed some inconsistencies when matched with the learning event described. This was particularly so in situations concerning 'nonformal' and 'informal' settings, although the guide accompanying the survey provided assistance with this distinction. One possible reason for the occasional substitution of 'informal' for 'nonformal' is that 'informal' is commonly taken to be the opposite of 'formal'. This lack of clarity did not appear to apply to events which were obviously in formal settings, and therefore, traditionally, are more valued..

The most common and easy to identify is the formal, technical type of learning, i.e. seminars, training sessions. (ID 103)

From Fig.14 it can be seen that the combination of 'nonformal' and 'informal' settings accounted for 65% of the responses relating to *actual* experiences - as opposed to 35% for 'formal' events. However, when *preferred* settings were taken into consideration, 'formal', at 56%, were in advance of the remaining combination, which rated 44%.

This pattern of response supports the interpretation of the learning process at 5.09, where ease and speed of access to learning are factors to be considered as a primary approach to the acquisition of knowledge, skills and attributes - now placed in *actual* nonformal/informal settings - followed by support in definitive and technical matters by attendance at CPE courses - now placed in *preferred* formal settings.

Data Presentation and Interpretation

Examples of reasons for preferences in learning settings are:

for formal settings:

(Changes to legislation....) formal preferred. (ID 2)

This type of learning is rare, only expect to follow it though after specific request. (ID 3)

One should be (covered) by formal CPE courses. (ID 4)

An invitation to participate in this form of learning is valuable (insurance seminar). (ID 5)

Need and desire to attend these (formal) learning sessions (re computers). (ID 6)

Need expert advice and knowledge on current practice - researching for yourself is not always sufficient. (ID 64)

Structure - forces preparation by a given date. (ID 70)

Structured environment. (ID 78)

and for nonformal/informal settings:

No pressure. (ID 24)

Learn in my own time. (ID 26)

Learn when self-generated. (ID 33)

Information would mean more to me. (ID 40)

Social setting tends to relax the speaker. You get more and better information. (ID 62)

Chance for discussion. (ID 69)

Settings for learning acknowledged the nature of the learning to be acquired. The need for immediate, or short-term knowledge precluded formal settings, which were reserved for longer-term learning, such as that provided by CPE courses when they became available. It could be suggested that, if there were a present, perceived need for a type of learning which was not available at the present time and in the present setting, the professional task to which the required learning applied would not be performed in the best possible way. That is, professional standards would be lowered through lack of co-ordination of learning need, opportunity and setting. This difficulty could be overcome by making all learning opportunities available, as required and via on-line technology, in the workplace setting of the accountants' professional rooms.

This objective is discussed further at 5.19.05.

5.11 OBJECTIVE 11:

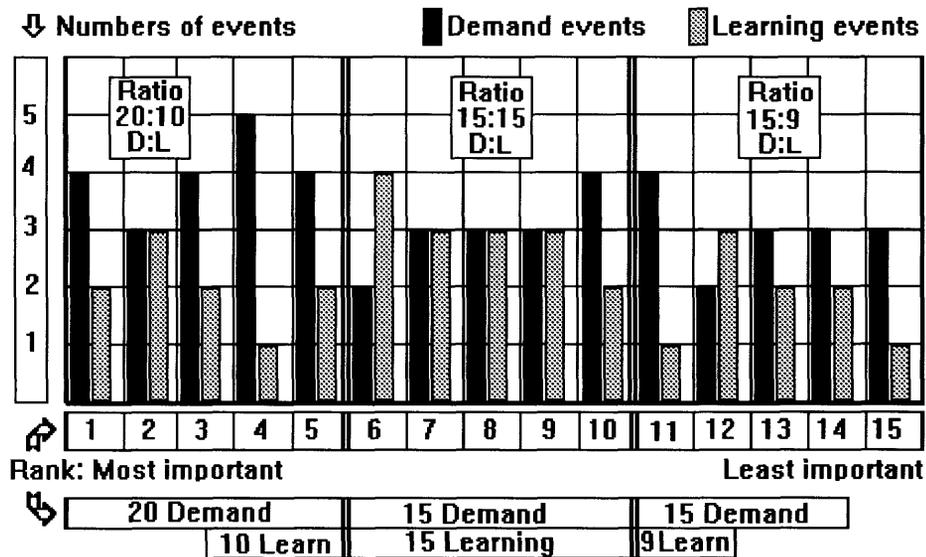
Identification of event order of importance with reason for ranking.

The Request: *Which of your selected occurrences are most / least important to you in your daily practice? For what reason?*

The Response:

There are two diagrams which illustrate the response data. The first diagram, at Fig.15, takes the raw data on the ranking of demand/learning events to illustrate the proportional representation of each of the two categories of events within each successive ranking. For example, ranking one contains four demand events as opposed to two learning events, without reference to area of importance. The second diagram, at Fig.16, assesses the ranking data according to area of importance.

Fig.15. Ranking of event importance.



It has already been established, at 5.03, that important demand events were selected in the ratio of 50:34, or 60%:40%, to important learning events. The comparative distribution of rank importance, Fig.15 above, indicates that within ranks 1 - 5, demand events are twice as important as learning events; from the middle ranks of 6 - 10, demand and learning events rate equally; and from ranks 10 - 15, demand events exceed learning events in the ratio of 15:9. Demand events, therefore, are perceived to dominate at both extremes of the distribution - to be both more important *and* less important than the middle-ranking events - depending on the reasons for ranking. However, learning events are distributed almost evenly about the centre ranking. The relationship between these two ranges of rankings could be seen to indicate one of two possibilities - either that the

accountants perceive that the incidence of important learning events *is* sufficient for the practice of their profession (in both re-active and pro-active fashion) - or that the incidence of important learning events is *less* than sufficient for this purpose. Fig.15 indicates that the extremes of ranked demands may be less than adequately supported by learning, while other indications of adequacy may be inferred from data at 5.02.10.a,b,c) and 5.08. The choice of 'extra' events at 5.12 adds further data on this matter. However, the interpretation of Fig.15, above, is too generalised to meet the requirements of the criterion of 'Standards' at 3.04.02., that is, that this element of the study 'be meaningful'. A more detailed analysis of the ranking data, evolving from Fig.15, allows for an interpretation within the standards, at Fig.16.

Fig.16.

Ranking distribution of events by area of importance

Rank	1-5						6-10					11-15					1-15			
	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL				
a	2		1	1	2	6		3		3	1	7	2		1	1		4	17	35
b	2	3	2	3	2	12	1		1		1	3	2	2	2	2	1	9	24	28
c			1			1	1		1			2						0	3	8
d						0						0				1	1	0	1	1
e				1		1			1		1	2				1	1	1	4	10
f						0					1	1						0	1	2
	4	3	4	5	4	20	2	3	3	3	4	15	4	2	3	3	3	15	50	84
	2	3	2	1	2	10	4	3	3	3	2	15	1	3	2	2	1	9	34	
	6	6	6	6	6	30	6	6	6	6	6	30	5	5	5	5	4	24	84	

Area of importance: a = Client and Taxation d = Community
 b = Client and Business e = Practice and Assoc./staff
 c = Client and Regulation f = Practice and Profess.Body

As illustrated in Fig.7, the importance of an event was seen to relate to one of the three areas of Client, (a, b and c), Community,(d), and Practice, (e and f). By applying these classifications to the ranking, it can now be seen that, where the earlier, generalised interpretation was that 'extremes of ranked demands may be less than adequately supported by learning', a more specific interpretation can now be offered, based on the observation that all areas of demands, *except* 'Client and Business, (b)', are almost equally supported by their corresponding learning events. The major inferences are two-fold. Firstly, all areas *except* 'Client and Business' are perceived to require a commitment to on-going, current learning in their respective areas, in at least equal proportion to the

Data Presentation and Interpretation

associated demands. In fact, the areas of 'taxation', 'regulation' and 'associates/staff' generate slightly more important learning events than demand events. Secondly, 'Client and Business' demands are perceived to require significantly less support from current learning events, in the ratio of 24:4, yet, from Fig.12, 'strength and adequacy' are perceived to abound in those skills which would be deemed relevant to 'Client and Business'. The significance of these two inferences could be - that the expertise required to deal with 'Client and Business' stems from 'old learning' (given the qualifications of the participants), and 'experience' (given their seniority), both of which could be perceived to be strong, involving perceptions of self-capability, and to require only minimal on-going attention; and - that the remaining areas, (a, c, d, e and f), are more current in nature, more subject to change, and therefore require constant attention to ensure that expertise in these areas at least matches that displayed in area 'b'.

For example,

As always you are learning on the job due to:

- i) changing client requirements,
- ii) legislative changes,
- iii) restructuring / planning for clients. (ID 55)

Therefore it would be reasonable to infer that it is not, as suggested at Fig.15 that the extremes of demands are less than well supported, but rather that there are no areas lacking in support. The difference is only that the support stems from different periods of time in the accountants' careers - that is, from original qualification backed up by experience over time (not observable in this study), and from current learning directed at changeable situations (as applicable to this study). The least experienced of the participants highlighted the importance of experience - 'experience is probably the best teacher' and 'the small amount of experience gained through the PY (professional year) is more of a sink-or-swim experience', (ID 73,57) The most experienced of the participants commented - 'previous experience advises me....' and 'we have large experience in performing this task...'. (ID 30,27)

Thus, there is now substantiation for the suggestion, at 5.05 and at 5.08, that accounting skill appears to come 'almost naturally'. However, there is also now some doubt as to whether the strength of 'old learning' and 'experience' is sufficient to withstand the future situation as explored at 5.04, where there are indications of a progressive increase in workload only partially matched by an increase in supportive, but only 'current', learning. The warning from Knowles (1990:59), as discussed at 3.03.06, must also now be borne in mind - "that greater experience also has some potentially negative effects" ...that people "tend to develop mental habits, biases and presumptions that tend to cause (us) to

Data Presentation and Interpretation

close our minds to new ideas, fresh perceptions, and alternative ways of thinking". It may be that at some identifiable time in a professional's career, a second programme of formal study could be undertaken, so that the long-term support base for the acquisition of knowledge, skills and attributes can be repaired, strengthened and refreshed for the future, from a perspective which addresses more than 'current' learning.

The reasons given by the accountants for ranking events in a particular order of importance also follow the pattern of Fig.7, and now Fig.16, involving 'perceptions of others', with 'perceptions of self' now added to the area of 'Practice' illustrated in Fig.16.

For example:

Concerning Client:

.... depended on level of client. (ID 53)

Based on assessment of potential benefits ultimately to client. (ID 55)

Have to look at the event on its own merits - often relates to how important it is to the client. (ID 73)

Concerning Community:

(regarding the community service audit...) nuisance last. (ID 54)

Concerning Practice:

'Bread and butter ' lines come first, compliance second, enquiry third, nuisance last. (ID 54)

Depends on time of year and economic conditions....determines importance of activities. (ID 92)

....and perceptions of self, characteristics and capabilities:

.....depended on level of interest, and overall impact. (ID 53)

Level of interest high priority. (ID 6)

..... compliance second, enquiry third.... (ID 54)

Due to rapid changes in Tax legislation etc. ... technical matters are of greater importance than practice matters as there is a greater chance of error if not up-to-date with learning. ID 103)

The reasons for ranking events in a particular order of importance were expressed in relatively simple terms by the accountants. However, a more complex and revealing picture emerged, when the combination of the analyses of each event linked the type of event to its area of importance.

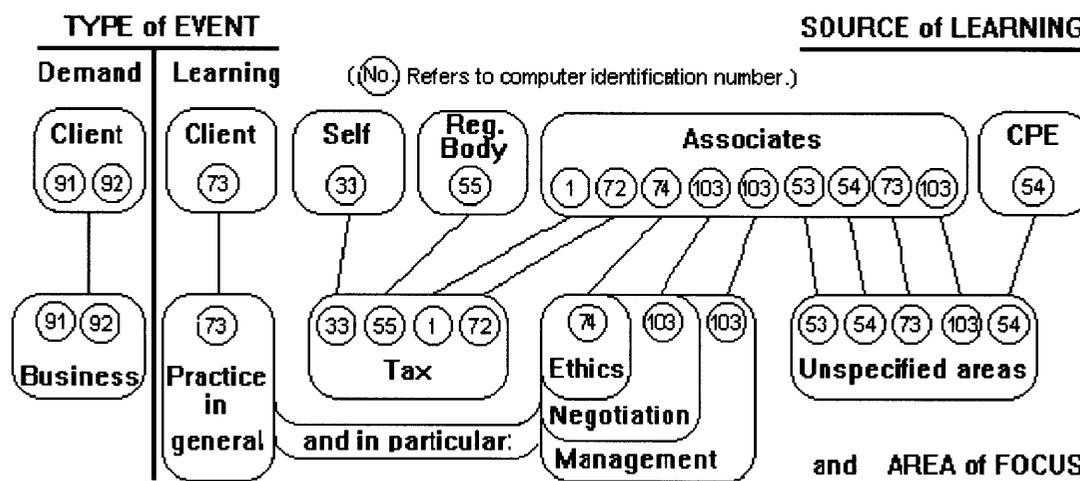
5.12 OBJECTIVE 12:

The identification of a selected event known to occur outside the study time-frame.

The Request: *Describe briefly any other practice-related learning opportunities which do occur, but have not been evident during the survey period.*

The Response:

Fig.17. Additional type of event selected.



As the accountants had freedom of choice, which they exercised, in selecting and recording their impressions of events to satisfy Objective 12, the presentation of the relevant data reflects this freedom, by linking the author with type of event, source of learning and area of focus. Importance to the accountant was again a factor to be considered in the selection, which gave the opportunity for expression of accountants' perceptions of learning in practice beyond the boundaries of the survey time.

Of the fifteen types of 'extra' events selected, the ratio of demand to learning was 2:13, with nine of those thirteen involving learning over a wide range of areas in the company of associates. 'Co-active' learning, as at Fig.3, is perceived to be of significant benefit to practising accountants. For example,

Often we bounce ideas off other professionals within the firm to get different points of view / generate new ideas. (ID 73)

In an operation like ours, much of our learning or transfer of knowledge is achieved by discussion with peers and colleagues. (ID 53)

I believe a very valid way of learning and all parties generally focused on the issues. (ID 1)

Although the 'extra' events, in general, confirmed or echoed the indications of the survey events - as at Fig.13, where associates figured prominently in the source of knowledge,

Data Presentation and Interpretation

skills and attributes, and at Fig.16, where there was significant importance attached to the ranking of events involving associates - two further, and previously unencountered, situations were presented. Both were suggested by the least experienced of the participants.

The first event dealt with

Learning, (in the company of associates), ethical positions of other members of the firm.
(ID 74)

and adds weight to one senior accountant's comment that

A more peer-training mechanism is desirable an apprenticeship scheme....". (ID 53)

In essence, both these comments are the separate expressions of a solution to a commonly observed problem - the 'junior' is expressing a need for reassurance in ethical matters which cannot be taught but only learned - the 'senior' is responding by offering mentorship to those seen as being in need of an environment conducive to such learning.

The second event is the only instance in the study where the client figured in the learning process:

Learning from previous accountants' mistakes when new client comes to us out of dissatisfaction with previous accountant. (ID 73)

This example serves, however, to illustrate that there are learning opportunities which abound in practice and are there for those who are ready to learn, as discussed at 3.03.05. Perhaps it could be said that this type of learning is more closely related to the concept of proactive learning than are those situations where learning is initiated as a result of perceived needs, as discussed at 3.03.04.

This objective is discussed further at 5.19.05.

5.13 OBJECTIVE 13:

The identification of discoveries about daily learning opportunities.

The Request: *What have you discovered about your daily learning opportunities as a practising accountant?*

The Response:

The accountants' comments on discoveries referred to

a) the continuous nature of learning:

Learning doesn't cease when you have reached any particular level of your profession.
(ID 53)

As always you are learning on the job. (ID 55)

b) the need to be up-to-date:

To be a very knowledgeable accountant one must read journals daily, attend all training available. (ID 54)

c) the types of opportunities for learning:

There are more than I would have thought likely, there are more types than I would have thought likely. (ID 73)

d) the sources of learning:

Usually on a demand basis. (ID 92)

Many sources of learning, but the most common and easy to identify is the formal, technical type of learning, i.e. seminars, training sessions. (ID 103)

It can be seen from the above comments that each of the accountants related their discoveries to 'concepts of self', with the omission of direct reference to previously highly-rated 'associates', and with only two indirect references to 'training'. It could be inferred that learning is instinctively assumed to be the responsibility of *self* and with the involvement of other persons and systems being at the discretion of *self*. This inference in turn could lead to a fresh consideration of the claim by Rogers, discussed at 3.03.06, that the acquisition of new knowledge could be restricted, or even rejected, where that knowledge - here read 'learning opportunity' - is 'inconsistent with self-concept' (Knowles 1990:42). Learning opportunities in practice must, therefore, be acceptable to *self*, either involuntarily or otherwise, before they will even be subsumed into the overall pattern of learning in each accountant's professional environment.

5.14 OBJECTIVE 14:

The identification of areas of learning in practice which require (more) attention.

The Request: *Are there any areas of 'learning in practice' which you feel require (more) attention, either from yourself or from those involved with your learning?*

The Response:

The accountants' responses to this question were closely linked to their comments at 5.04(a,b,c), concerning trends in the frequency of future events in accounting practice, where there was expressed a need for more time and specialisation:

Time set aside to do it. (ID 92)

Year in, year out we are bombarded with knowledge. (ID 54)

A more direct hit on specific areas is what I and others would be looking for. Most formal learning is pitched at city-based firms and not in many ways applicable to my operation. (ID 53)

A further comment on the provision of learning opportunities of a formal nature was concerned with particular skills:

Data Presentation and Interpretation

Teaching people to deal face-to-face is currently neglected by most of the formal learning areas, i.e. negotiation and leadership/people management (talking skills). Experience.....should not be the only teacher. (ID 73)

and, regarding interviews with clients:

(which are...) a test of public speaking ability rather than much-needed interview experience. I believe workshops aimed toward improving self-confidence/articulation in an INTERVIEW situation - how to maintain control of the interview etc., would vastly improve our PR (public relations) effectiveness. (ID 57)

One accountant was quite satisfied with the situation - regarding more attention:

None in particular. Our firm is very learning oriented with all members encouraged to attend courses, training sessions, read, etc..(ID 103)

Again it can be seen that the accountants related their observations in the main to 'concepts of self', and, more particularly in this instance, to concepts of self-capability in the areas of skills required to perform in a professional manner in the company of clients. The solutions to these areas requiring more attention were seen to be via the provision by others of formal learning opportunities, which, it could be inferred, were considered the prime source for this type of learning, supplemented in the short-term by self-initiated events and accumulating experience. Thus, it could be inferred that the self-initiated learning was being achieved satisfactorily, with the need for 'more attention' being predominantly the responsibility of those who manage the provision of learning /education opportunities in the accounting environment.

5.15 OBJECTIVE 15:

The identification of desired changes to ways of learning in practice.

The Request: *What would you change about the way in which accountants learn in practice, if you had the opportunity to do so?*

The Response:

Of the changes envisaged, all were to some degree a modification of patterns of learning already in place, with two accountants stipulating that recommended changes will only have their intended effect when certain circumstances are acknowledged:

... so long as the person MAKES TIME to stop and learn. (ID 54)

Education about the importance of learning is important. (ID 103)

The most significant change recommended, was that of an apprenticeship-type 'peer training mechanism' mentioned earlier at 5.12. The PY, professional year, and the 'Associate' membership category of the professional bodies, reflect his principle.

Data Presentation and Interpretation

Other desired changes were described:

Only recently were TV, videos, made available for learning. These with other methods, i.e. conferences, reading, all help learning..... (ID 54)

....would continue to stress a minimum of forty hours CPE to structured learning...(ID 55)

(talking skills).. should be taught formally at senior school or university level. Forget debating class - one-to-one negotiating is more important than speaking in front of a crowd. (ID 73)

Try to have more structured learning that is regular and accessible to country based accountants. (ID 92)

One accountant was quite satisfied:

I think there are great opportunities for all types of learning already in place. (ID 103)

Where change was recommended, it was predominantly in the 'formal' areas of opportunity provision. Again, the interpretation could be that self-initiated situations are satisfactorily managed, with the need for change, involving perceptions of self-capabilities, being the responsibility of learning opportunity providers.

5.16 OBJECTIVE 16:

The identification of aspects of learning in practice requiring emphasis to cope with change.

The Request: *What aspects of learning in practice do you feel should be emphasised to equip the accountant adequately for the future in a changing society?*

The Response:

It was anticipated that the comments of the accountants would, to some extent, highlight matters to be emphasised, which would address the specific issues facing accountants, as listed at 2.06.03. The main points were seen to be:

a) Communications:

Certainly the ability to communicate concepts and ideas with others. Interpersonal relations are poorly attended to in the existing scheme of things. (ID 53)

Importance of communications and relationships - clients, staff, peers - can be as important as technical knowledge. (ID 103)

b) Formal training:

Tertiary courses should be more practically driven rather than theory driven. This would better equip the next generation of accountants to deal with society's future needs. (ID55)

c) Practice:

Simplification of practices we have to adopt. (ID 92)

Importance of keeping-up-to-date. (ID 103)

Data Presentation and Interpretation

The points to emphasise were again focused on perceptions of *self* and self-capabilities, with the responsibility for addressing the issues again being primarily that of the providers, supplemented where applicable by self directed learning.

5.17 OBJECTIVE 17:

The identification of accountants' own perceptions of learning in practice.

The Request: *What are your perceptions of your learning in practice?*

The Response:

a) Concerning perceptions of *self*:

The busier you are, the more you learn, especially practically. (ID 54)

It starts the day you interview your first client and doesn't cease at all. (ID 53)

Probably the most practical form of learning , as always, at the coalface. (ID 55)

b) Concerning perceptions of *self* and *others*:

Demand based. (ID 92)

Communication between professionals is an important aspect of learning - being able to ask someone for advice. This can also provide a valuable learning experience for the person providing the opinion / answer. (ID 73)

Opportunities are always there to learn - but the need to learn is not always evident until some event triggers that need. (ID 103)

Many practitioners tend not to update themselves on current issues and this is a very dangerous practice. (ID 53)

It is interesting to note that there were no comments forthcoming about knowledge, skills and attributes being the subject of the learning taking place. Instead, the focus was entirely, and in few words, upon perceptions of the processes and relationships in learning situations. Perhaps these responses support Brennan's observation, at 4.02.06, that 'professionals appear to be ... inadequate ... in communicating ... what it is they do'.

5.18 OBJECTIVE 18:

To discuss the responses of each individual accountant recorded during the preceding survey period, as a means of exploring their perceptions of learning in practice.

The surveys were completed by the participating accountants over a period of time representing a fortnight's learning in practice. In fact, the elapsed time in two cases was longer, and in two cases shorter, due to unforeseen commitments taking the accountants

Data Presentation and Interpretation

away from practice. The task of completing the survey was in itself a learning experience, as the recording of each event profile in turn undoubtedly influenced the approach to each succeeding event. Thus, the perceptions to be considered at this point represent more than just responses to each item of the survey - they embody an element of cumulative self-reflection about the total experience. For example,

There are more (learning opportunities) than I would have thought likely, there are more types than I would have thought likely. (ID 73)

I am far more aware now of (learning) experiences and their practical applications. When a client asks (a question) - where do you find the answers? I now think about demands in terms of learning. (ID 52)

The expression of those reflections emphasised and expanded upon perceived important learning issues for the profession to which earlier data had given substance. In discussion, the topics raised covered the range of perceptions, from *self* - characteristics and capabilities - to *others* - their actions and influence upon other members of the professional environment. Finally, consideration of the responses generated by these influences evoked perceptions about learning for the future benefit of the client and for the individual accountant and for the profession as a whole in the face of change.

The comments which follow are an amalgam of conversation points, attributable to one or more of the accountants, without distinction of reference, since freedom of expression in conversation does not permit reflection and editing, as occurs in even the anonymous written word.

The accountants now saw their learning as part of a total scheme of professional development, a process in which each member of the accounting environment was perceived to have rights and responsibilities, one to the other, for the achievement of benefit for all. Having attended to their own learning in their own particular fashion - either as a right to pursue learning of their own free will, or as a responsibility to those whom they serve and with whom they must comply - the accountants considered the skills they must learn and employ in this interaction with others. Since clients are the essence of the profession, the primary skills required (apart from 'accounting'), and the most difficult to master, were seen to be the interpersonal and negotiation capabilities, which could only be polished through experience. On the other hand, clients were also seen to have responsibilities, which they sometimes did not acknowledge. Accountants felt it was their rôle to first *learn about* their clients and then advise and assist them in this regard. The learning to support this assistance came both as a right and a responsibility - a right of the accountant to receive assistance from his/her associates, a

Data Presentation and Interpretation

responsibility of the accountant to provide similar support for his/her associates, and as a responsibility of the professional associations, to ensure that adequate learning opportunities had been offered, which ensured the maintenance of appropriate standards of continuing professional education for the accountants. The regulatory authorities, otherwise thought of as the Tax Office, appeared to be exercising too many of their own rights without accepting a reasonable portion of responsibility, the result being that accountants' learning (time available for, and capacity to, learn) was being severely strained to the detriment of other aspects of the profession to which these resources could be applied with significant benefit. For example:

Perceptions of *self* :

a) characteristics and learning processes in the accounting environment:

Only aware of an overall process by instinct.

Found so many examples of learning during the survey, could have easily written about many more.

My learning is mostly reactive.

I consider my 'learning style' as being like a sponge with the information filtering through.

How should my learning needs be assessed??..... My clients tell me!!!

Really good accountants are born - with an extra-instinctive-visionary talent for assessing situations.

I accomplish a lot of learning in the corridor.

My learning is mostly affected by time available and priorities - keeping up-to-date and my family. When I'm really interested, I learn more.

b) capabilities concerning knowledge, skills and attributes:

Learning of facts in advance of need can be a waste of time. They become lost, outdated, forgotten, not relevant - facts are at the end of the telephone.....once you know what facts are important by keeping up-to-date. If you do not keep up-dated, you cannot recognise hidden, potential problems because you are unaware of what to look for.

Broad-based learning can be achieved through CPE but fine-tuning must be self-directed.

The development of effective management, interpersonal and negotiation skills only comes through experience.

Negotiation is very difficult - if you provide good advice and it is not taken, you are hurt, then personal conflict arises. You can't learn negotiation.

Associate training/relations good for communications - learn by example

Self-initiated learning becoming more important to fine-tune broad-based learning.

Data Presentation and Interpretation

Another very important skill is being able to assess and analyse a situation quickly, then interpret what is required. This includes the interpersonal and negotiation skills which go hand-in-hand and should be part of or apparent in every accountant/client situation.

There should be no need for specialisation. The system should not be so complicated that it is too much for a general practitioner to learn and know well. Clients should be able to expect a total service from their accountant (in country practices such as this). We achieve this by appointing specialists within our practice, and by subscribing to an association-promoted network of consultant specialists. Doctors send their patients off to specialists - we can't send our clients away in that manner.

Industry specialisation is growing - the motor trade, hospitality accounting etc. - this promotes a uniformity of standards within that industry and also puts big-business accounting in a different category from our own. Learning is very different there.

The accountants' responses indicated that they had few pre-conceived ideas about their own characteristics revealed in the process of non-formal and informal learning in practice. They were more articulate about their capabilities, with concerns about interpersonal and negotiation skills being matched by those about the change to specialisation resulting from the increasing complexity of law.

Perceptions of *others* and their influence upon the learning of accountants:

c) clients:

Analytical and interpretive skills should be used to 'assess' the client, draw out and rationalise the information not just the figures, but also the capability of the client to manage, (not just 'operate') the enterprise to which the figures apply. Some don't have the ability to accept advice.

They should have initial business training.

We have to understand how clients think and it is part of our rôle to educate them as to how to manage their financial affairs. Some clients are unrealistic in their expectations - I was told I was 'too honest', and for that was glad to lose a customer.

I almost drop everything for the challenge of gaining a new client.

d) associates and staff:

Discussion and testing of ideas via case studies and hypothetical situations strengthens and heightens level of experience.

It would be difficult to imagine being an accountant entirely alone. Even a sole practitioner has support within the industry, and that support is always about learning something.

Sometimes I find it difficult to communicate with peers and can communicate better with clients.

e) community:

My 'nuisance' community service audit has now gained me a new client - worthwhile afterall.

The public generally does not distinguish between a Chartered Accountant, a Public Accountant, CPA, Tax Agent or other.

Data Presentation and Interpretation

Major accounting firms are changing their image, maybe partly because of past poor publicity and also because of the changing nature of accounting. 'Accounting' is being phased out in favour of a broader, advertised image of 'finance and management' expertise.

f) professional association

The Institute should be making the community more aware of educational requirements (standards) of its members.

There is a proliferation of other accounting bodies, which one would hope also aspire to these ideals in order to make them achievable.

I think the profession should be rationalised into one professional body (ICAA) to deal with the public / government. More understandability should be pursued.

Updating should be supervised by the associations. There should be even more consistency of standards. CPE courses are valuable if pitched at the correct level of need.

Our practice gained such a lot from just the one (and only) public relations visit from the head of our professional association.

g) regulatory authorities:

With self-assessment, even a personal income return for a client is fraught with dangers - even when an honest mistake is made.

We are not just a service for tax returns.

The Tax Office is becoming more helpful lately.

Accountants should work in business and tax officers should work in accounting practices.

The tax system rules the accounting process. 'Compliance' prevails over the subservient promotion of good business practices. Perhaps we do so much taxation because the client knows they have to comply and pay for this service but the same does not apply to business practice. Many feel they know how to manage business finances well enough.

There should not be change for change's sake or for reasons not consistent with the principle of the subject, (e.g. tax changes to win votes).

The accountants' perceptions of *others*, and their influence upon the accountants' learning in practice, continued to focus on concerns, as did the previous perceptions of *self* above. It would seem that each area of the accounting environment exerts influences upon practice which have the potential for raising problems, and for which there often seem to be no immediate solutions.

5.19.01 SUMMARY

This phase of the study is in two parts. The first part, from 5.19.02 to 5.19.06, summarises the rôles of the instrumentation in the implementation of the research; the second part, from 5.19.07 to 5.19.09 summarises the interpretation of the data.

5.19.02 *The Instrumentation*

The implementation of the research was supported in three main ways - by the Naturalistic Enquiry method, the guidelines of which are incorporated in the survey instrument, by the 'Learning Process in Practice in the Accounting Profession' at Fig.3, and by the 'Perceptions of Learning in Practice' at Fig.4.

5.19.03 *The Naturalistic Enquiry Method and the Researcher*

As can be seen at 3.04, the Naturalistic Enquiry method addresses two main aspects of enquiry - one relating to matters concerning the researcher, the other relating to the data and the participants. For each of the aspects, the method suggests:

a) *Relationship between enquirer and respondent involves interaction and the influence of one upon the other; methodology should be as value-free as possible.* At 4.02.10 this relationship is expressed as an additional variable, with the potential to influence the data. The researcher attempted to be as value-free as possible, while adopting the rôle of catalyst to give opportunity for the expression of perceptions. This rôle was particularly relevant for the satisfaction of Objective 18.

b) *Instruments of enquiry are preferably humans, using tacit knowledge to simultaneously acquire and process information.* Following the accountants' completion of the initial survey instrument, (hand delivered and introduced by the researcher), the responses contained therein were the subject of initial discussion, between participant and researcher, to satisfy Objectives 1 - 17, and of further discussion to satisfy Objective 18, where, in both instances, the researcher used tacit knowledge and understanding of the situation to elicit and process the comments and perceptions of the accountants.

c) *The standards can offer no more than that the study is meaningful (to those participating).* The study is an exploration of perceptions, of an identifiable group of professional accountants, about familiar events and aspects of their profession occurring in familiar settings; the perceptions are their own and unknown one to the other. The researcher has designed the study so as to make the individual perception available as a contribution to a group perception, thereby retaining the individuality, partly by way of illustrative quotations, yet at the same time giving meaning to a series of perceptions about the same aspect of the learning in practice. The individual may recognise and/or read his/her own meaning into the group perception.

5.19.04 *The Naturalistic Enquiry Method, the Data and the Participants*

a) *Settings are "natural"*. The data has been gathered in the course of the accountants' practice, in their accounting rooms.

b) *Design is emergent* - from a broad initial base, with each new step depending upon the previous, as explained at 4.05. The data and comments for each event influenced the responses for each succeeding event, as in satisfying Objectives 1 - 10. Reflection upon this first stage provided the setting for data and comments on Objectives 1 - 17, the second stage, which in turn permitted the satisfaction of Objective 18, the third stage.

c) *Methods tend to qualitative without excluding quantitative*. The resultant data and comments supported this point, together with the provision for illustrative quotations, as at 4.04.05. The data collected and presented in satisfaction of Objectives 1 - 12 are both qualitative and quantitative in nature. From Objectives 13 - 18, the data becomes more qualitative, with illustrative quotations forming the basis for interpretation.

d) *Realities exist as constructions in the minds of people; statements give importance to both similarities and differences; knowledge may be implied, inferred from intuition; apparent patterns of influence may be inferred*. The statements made by the accountants represent realities, which exist as perceptions in their minds, of their learning in practice, including implied and intuitive knowledge, from which apparent patterns of influence were inferred. For Objectives 1 - 17, the accountants identified real events in practice, and considered them in the light of apparent factors influencing the acquisition of learning, to arrive at perceptions of their learning in practice. For Objective 18, knowledge was implied and inferred.

5.19.05 *The Learning Process in Practice in the Accounting Profession*

The conceptual framework, at 4.02.07, Fig.3, traces the process of change from the current situation of perceived level of capability in knowledge, skills and attributes, to the acquisition of new abilities. The two directions, re-active and pro-active, which the change may take, are illustrated in the data.

a) *Re-active change* is represented by the accountants' selection of important *demand* events, which accounted for 60% of the total events chosen, at 5.03, Fig.6. The demands made upon the accountants required them to assess their capabilities, which they were

Data Presentation and Interpretation

asked to use in satisfying the demands. The evaluation and statement of adequacy, at 5.08, Fig.12, indicates that the accountants perceived their capabilities were adequate, or more than adequate in 71% of the skills, and less than adequate, or with incipient deficiencies, in 29% of the skills involved. Where these inadequacies or deficiencies required correction, 5.09, Fig.13, this new, corrective learning was sought either by personal effort in looking up reference material, 43%, and by self-reflection upon the situation, 19%, or by approaching others - associates and other persons, 19%, CPE, 0%, and other sources, 19%. The settings chosen for deficiency correction, 5.10, Fig.14, indicate a strong preference for nonformal/informal at 73% over formal at 27%.

b) *Pro-active change* is represented by the accountants' selection of important *learning* events, which accounted for 40% of the total events chosen. Since levels of capability in self-initiated learning in practice were not in question, there was no requirement to self-assess, as with *demand* events. The only questions remaining were, where had the accountants *actually* obtained their learning, in contrast to where they would *prefer* to acquire new skills, knowledge and attributes, and in which settings. At 5.09, Fig.13, learning from personal effort indicated: *actual* - reference material, 37%; self-reflection, 2%; *preferred* - reference material, 25%; self-reflection, 2%. Learning from others indicated: *actual* - associates and other persons, 25%; CPE, 15%; other sources, 17%; *preferred* - associates and other persons, 27%; CPE, 28%; other sources, 18%. Learning had *actually* occurred in formal settings in 38% of instances, in contrast with 56% *preferred*; learning had *actually* occurred in nonformal/informal settings in 62% of instances, in contrast with 44% *preferred*.

c) *Co-active change* in learning combines aspects of both re-active and pro-active concepts, where learning is generated principally through the interaction of accountants in the accounting workplace. At 5.12, Fig.17, the selection of an additional event beyond the time of the survey gave indications that *co-active* learning was highly favoured as a means of learning, featuring in 60% of the total selection.

5.19.06 Perceptions of Learning in Practice

The conceptual framework at 4.02.04, Fig.4, identifies focal points in accountants' perceptions of their daily learning events, ranging from factors concerning *self* to *others*, with the actions, influences and responses generated in those interactions culminating in a total perception of learning in practice.

Data Presentation and Interpretation

While perceptions of *self* and *others* formed a common thread throughout all the objectives, specific focus on characteristics and capabilities of *self* was at:

Objectives 1, 5, 11 and 12, where the initial decision had to be made as to which events were of importance to the accountants and whether they were to adopt a pro-active or re-active position in regard to the chosen events.

Objective 2, where perceptions of frequency inferred perceptions of work load with attendant perceptions of capability to keep up-to-date.

Objectives 3, 6, 7, 8 and 9, where identification of source, settings and preferences for learning was required, together with assessment of capability in personal skills.

Objectives 13, 14, 15 and 16, where accountants were asked to consider *themselves* in relation to *others* about daily learning opportunities, learning areas requiring attention, emphasis and/or change to face the future.

Specific focus on 'influence and response' concerning *others* was at:

Objective 1 and 11, where demand events exerted influence over the accountants which required re-active response.

Objectives 4, 7, 8 and 9, where sources of demands were analysed, and the contributions of others to learning in the accounting environment was assessed.

The perceptions involved in the changing of focus, from introspection to objectivity, that is from Objectives 1 through to 16, were represented in the expression of accumulated perceptions at Objectives 17 and 18. Partly upon this basis, the summary of the data interpretation, which follows, moulds the main points of the interpretations from the separate objectives into a total perception of learning in practice.

5.19.07 *Data Interpretation*

As stated at the beginning of this study, there is a need to *know*, not just to assume, how an identifiable group of individuals learn. As the Naturalistic Enquiry method explains that realities exist as 'constructions' (perceptions) in the minds of people, the research can come no closer to *knowing* how learning is experienced or achieved or valued, than to consider the individual's statements of how each perceives learning in the practice of

Data Presentation and Interpretation

accounting. Thus, the statements become the data, from which 'working hypotheses' may be developed - in this study to be stated now as 'interpretations' - and available to be tested as hypotheses in some future circumstance. The significance of the interpretations, upon which depends the significance of the study, may be gauged from their contribution to, and comparison with, what is already known in similar situations.

The interpretations are in two main sections, the first, at 5.19.08, reflecting the accountants' perceptions in terms of the research design, the second, at 5.19.09, considering the exploration in terms of the literature.

5.19.08 *Interpretation and the Research Design*

First there was need to establish a reason for learning, and that was to fulfil a number of rôles by displaying a high level of capability in knowledge, skills and attributes achieved through learning.

The interpretations relate to

a) Perception of the rôles of the accountant

Apart from being accountants, the participants saw themselves as educators of clients - legal advisers and legal representatives - business advisers, valuers and planners - investment, banking and insurance advisers - taxation consultants and representatives - stand-ins for government officers - computer experts (unwilling advisers on and repairers of) - office staff dispute mediators - community benefactors - representatives of professional associations - co-ordinators of accounting practice duties - and, very importantly, members of a team.

Learning was required to enable fulfilment of the rôles.

b) Perceptions of learning

Learning is more reactive than proactive. It is the responsibility of the individual, who then should be supported by the provision of appropriate, structured learning opportunities, which are less likely to be taken up if they are not compatible with what the learner sees as relevant to their needs and liking. Self-initiated learning situations are seen to be managed satisfactorily, but change (that is, improvement, and not change for

Data Presentation and Interpretation

change's sake), can only come from above and must recognise the needs of smaller practitioners.

People must take the time to learn, and the importance of learning must be emphasised.

Valuable long-term learning, which is not always available when needed, is supplemented by short-term acquisition, for expediency's sake, supplemented by experience.

The pattern of reactive knowledge acquisition in practice, involving response to a demand, is first to look up reference material, followed by asking associates or similar specialists, waiting until an appropriate course is held, or reflecting upon the matter where no other suitable option is available.

The pattern of acquisition in technical and similar matters, in the longer term, is seen as:

- pro-active - initial training
- re-active - short-term solutions in practice
- pro-active - learning to supplement short-term solutions
- co-active - reinforcement of level of competence by testing skills with associates in case studies....resulting in a higher level of experience.

Experience becomes less useful when the laws, such as taxation, to which it is being applied, are being changed frequently. The mainly annual accounting cycle requires that the more complex and exacting skills and knowledge are tested in their current form perhaps once only, before assuming a different style for the next annual return.

Learning must be kept up-to-date and in advance where possible, to be aware of pitfalls and problems, and to be able to analyse, assess and interpret situations quickly.

By contrast, learning of facts in advance is often a waste of time, as they become outdated or forgotten. Knowing where to find them is important - on the end of the telephone. Similarly, with changing laws, one must check that knowledge assumed to be correct is still so - one cannot be sure now.

Using reference material for learning can lead to flawed knowledge and misconceptions, when there is opportunity for various interpretations without corroboration. However, the individual must fine-tune learning to his/her own needs when broad-based courses are not sufficiently specific.

Learning in city accounting firms is very different from the needs of accountants in smaller, country practices, where weekly in-house training sessions involve associates in

Data Presentation and Interpretation

close discussion. Associates are seen as a very strong source of support in all varieties of accounting learning, even to the recommendation of an apprentice-style system of learning as an extension of the professional year scheme. The nature of the practice and the richness, or otherwise, of the context for learning, have bearing on the learning experienced.

Learning is needed to help cope with situations encountered in fulfilling rôles, for example - when dealing with unrealistic clients, their unrealistic demands and their lack of understanding of business management/operation - when having to serve a number of (sometimes conflicting) masters - and when having to specialise, or adapt in some way, to cope with change.

Maintaining currency in technical matters is daunting - if one does not keep up-to-date there is a quick transition to deficiency. Accounting skills, which are strong, stem from good grounding in initial training.

Negotiation skills are difficult and subjective; there is insufficient training available to country practitioners in negotiation, interpersonal and management skills.

The future is bringing change and simplification through technology, but the increasing complexities of law are defeating the benefits thus gained. The benefits of technology should be manifest in the promotion of good business practices.

Demands on accountants are seen to be increasing at a greater rate than the accountant has time to engage in learning events. There is the possibility that learning will not be able to keep pace with the demands placed upon the individual professional. At the present time, the greater portion of learning is devoted to keeping up-to-date with changes in current knowledge, and the mastery of computer systems to record and transmit that knowledge. Much less learning is devoted to serving the aims of the profession itself, that is its preservation, enrichment and advancement, so that it is, and remains, a significant contributor to a balanced economic organisation.

5.19.09 *Interpretation and the Literature*

Learning in the accounting environment represents a particular application of the general principles of learning. From the literature, it was anticipated that, in a number of areas, the responses of the accountants would possibly confirm, or differ from, already recorded observations on learning.

The definition given to learning by Smith (1982:34), that it describes a "product, a process or a function", was seen to be relevant in this study. Learning was a 'product' of the 'process' put in train by the identification of the demand and learning events studied.

However, the nature of the study and the delimitations in place, as acknowledged at 1.09, restricted the range of variability in characteristics and other influencing factors, which might otherwise have had bearing on comparisons with the findings of the literature. The literature, itself, had a less than comprehensive body of knowledge on the learning of accountants, with which to compare the study's responses.

Certain elements relating to learning *were* examinable - in particular, motivation, experience, behavioural and cognitive concepts, learning styles and self-directed learning.

The study partly confirmed the findings in the literature, at 3.03.04, that learning was a means to an end or an end in itself, (equivalent to reactive response to demand events and proactive action in learning events), but denied other claims. Houle (1961) identified learners according to three types of motivation, one of which was 'activity-oriented'. This was found not to be so in this study. Instead, an alternate, third motivation was introduced, termed 'co-active' learning, where learning was *generated* by the interaction of associates at a professional level. This type of learning was seen to have particular importance in building experience, according to the process outlined at 5.19.08, and as described by Long at 3.03.06, where 'implications of concepts are tested in new situations'as part of the stages of experience. Experience, described by Lindeman, at 3.03.06, as 'being the resource of the highest value', was equally proclaimed by the accountants.

Cognitive concepts, referring to the acquisition of knowledge, and behavioural learning, referring to the effects of stimulus and response, as discussed at 3.03.07, were both evident in the study. It was seen that the focus on 'memory, information storage and retrieval' was particularly applicable to the current learning required to maintain technical capability. On the other hand, behavioural concepts were seen to apply to the interpersonal and negotiation skills, with which the accountants were less comfortable.

A consideration of learning styles allowed for a different approach from that discussed in the literature at 3.03.08. It was anticipated that a preference for certain learning activities, for example, accounting, would be linked to learning style. While one (senior) accountant referred to his learning style as 'that of a sponge, with the information

Data Presentation and Interpretation

filtering through', indicating a ready willingness to absorb all and anything available, the least senior of the accountants indicated a preference for placing himself in whatever position would gain him much sought-after experience. It could be inferred that, other variables and characteristics being reasonably equal, learning style can change with the accumulation of experience. The implication suggested, at 3.03.08, that learning suffers when the preferred learning style is at odds with the learning experience, now has new significance - inexperienced professionals, faced with learning for which they are not ready, that is without a perceived, sufficient bank of experience behind them, are unable to learn to the best of their ability. Earlier comments on 'experience' support this concept.

Self-directed learning was also examinable in this study. The two criteria to be satisfied for an event to be considered self-directed, at 3.03.10, concerned the learner and the event, which had to be of long-term benefit. In this study, the event would have to refer to a process to be learned, (for example, the effects of taxation law), rather than content, (for example, the actual laws which can change almost daily). Thus, the learner, the accountant, who was able to satisfy his/her criterion of having the strength of intention, would not necessarily be able to claim all self-initiated learning as self-directed learning.

The summary of this phase of the study has considered the data, its presentation and interpretation, in accordance with the guidelines which gave it substance. The following, concluding chapter of the study will place the exploration of accountants' perceptions of their learning in practice in the context of the accounting environment.