

### 6.01 INTRODUCTION

The exploration of learning has been central to this study, in particular those events which have been perceived by the participating accountants to be of importance to them in their professional practice. As is shown, at 2.04.02, learning to *become* an accountant precedes, and is of a different nature from, that required to *remain* an accountant. It is the latter which is applicable to professional practice.

The emphasis placed upon *education for* professionals in practice, by those concerned, has tended to relegate the at-least-equally important aspect of *learning by* professionals to an obscure position. While it is acknowledged that learning in practice makes a valuable contribution to the career development of professionals, exactly how it does so has remained largely unfathomed. This is particularly so for professional, practising accountants, a situation which this study has addressed.

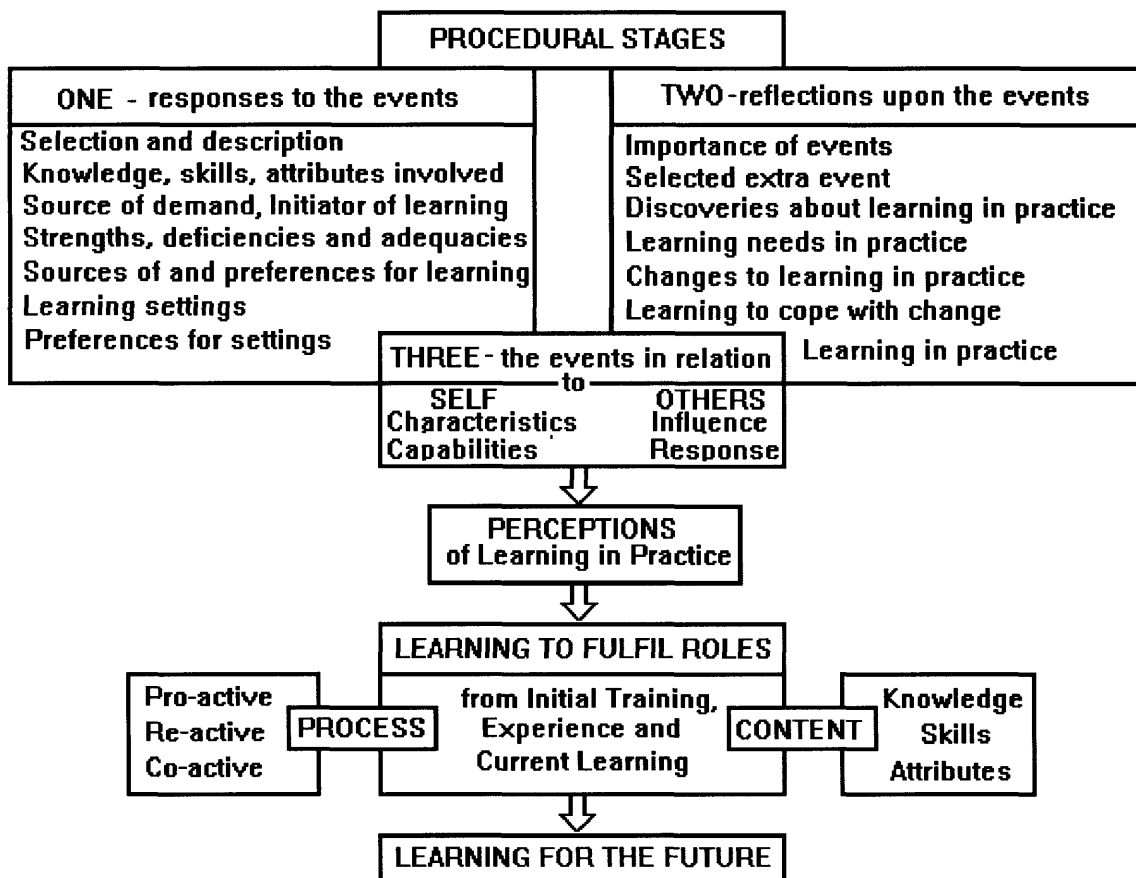
### 6.02 REVIEW OF THE PROCEDURES

The concept of CPE, involving *education for* professionals, is well understood - its partner, CPL, representing *learning by* professionals, needed rationalisation before it could be explored. An analysis of the experiences of the accountants in practice revealed that their day consisted of many occurrences having the potential to provide opportunities for learning. Reflection upon these occurrences, in a manner consistent with the objectives of the study, produced constructions in the minds of the participants, conveyed as statements of their perceptions, which were then available for interpretation in a meaningful way.

Support for the exploration of accountants' perceptions of their learning in practice was provided in several ways. Firstly, adherence to the principles of the Naturalistic Enquiry method were incorporated in the design of the survey instrument. Secondly, the construction of two frameworks permitted the exploration to take form and substance. The first framework was used to interpret the process of learning in accounting practice, accompanied by another to interpret perceptions of the accountants' learning. These perceptions, in relation to themselves and in relation to their interaction with others in the accounting environment in such circumstances, illustrated the way in which learning to fulfil rôles is significant in daily accounting practice. Validity in interpretation was maintained by a systematic recording and cross-referencing of responses.

The specific procedures adopted to satisfy the objectives were in three stages, commencing with the study of the selected occurrences seen as important by the accountants in their daily practice. The responses, recorded in Stage One, provided the material upon which they were to reflect to complete Stage Two. Stage Three permitted consideration of the totality of experiences arising from the preceding stages, from which major perceptions could be determined. Fig.18, below, provides an outline of the review upon which the summaries and conclusions of this chapter are based.

Fig. 18 The Review in Outline



In the following sections, the responses to the questions in the three stages of enquiry, and the reflections upon those responses, are summarised. Conclusions are drawn to illustrate the major perceptions of learning in practice.

### **6.03 REVIEW OF THE MAJOR PERCEPTIONS**

#### **6.03.01** *Introduction*

It is an indication of the absolutely crucial role played by learning in professional practice that to comment upon 'perceptions of learning in practice' is, in fact, to comment upon perceptions of the practice itself, so interwoven is one with the other. Thus, the perceptions of the participating accountants afforded insight into how individuals, as members of an identifiable group of professionals, (who are in no way intended to be representative of their profession), viewed their learning in relation to their professional lives. Performing in various rôles was perceived to be an integral part of being an accountant.

The review of the major perceptions commences by examining the particular responses and reflections arising from each of the three procedural stages, referred to at 6.02. and Fig.18, summarised at 6.03.02a, b and c. Together, these reflections indicate the way in which it was perceived learning, from initial training, experience and current learning, assisted accountants in fulfilling their rôles as professionals in practice, at the present time and for the future.

#### **6.03.02** *The Three Stages of Enquiry*

The survey instrument provided the setting for the three stages of enquiry. The review of these stages deals with both the quantitative and qualitative data as applicable, (see 5.19.04c). Perceptions arising from both sources are discussed in the light of learning in practice, to fulfil rôles and for the future, at 6.03.03, .04.

##### **6.03.02a** *Stage One*

The first stage of enquiry was concerned with the selection and description of events seen by accountants as being important to them in their daily practice. The characteristics of the events chosen and the responses to specific questions about these events are summarised in the following paragraphs.

The accountants' responses revealed that opportunities for learning occurred predominantly as a result of demands placed upon the accountants by others in the

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accounting environment. Subordinate to 'demand' events were 'learning events', where the accountants initiated the learning process, at 5.03, Fig.6.

The accountants perceived their learning in practice to be more reactive than proactive.

The foci of the events so described were able to be reduced to three main areas of the accounting environment - the client, the community and the accountant's own practice. Most events concerned 'the client', followed by 'the accounting practice', with 'community' rated last, at 5.03, Fig.7. While the order of the three areas was expected, the order of events *within* that of 'client' is of note. Events relating to taxation took precedence over business and regulation matters in the area of 'client'; events concerned with associates and staff rated above those of professional associations in the area of 'practice'.

Events focusing on taxation matters were perceived to be the most important occurrences in learning in practice.

An analysis of the frequency of events at the present time, in relation to the past and the future, at 5.04, Fig.8, indicated that more has to be accomplished now than previously, and demand events have increased at a greater rate than have learning events. These trends appear likely to continue in the future, with the possible result of knowledge being acquired under pressure could be flawed.

The workload of accountants was perceived to be ever increasing, with demand events exceeding learning events by an ever-widening margin.

The response to demands made upon the accountants involved them in the employment of knowledge, skills and attributes in various combinations, at 5.05, Fig.9, requiring the support of appropriate learning to maintain levels of proficiency. Events involving technical knowledge, about matters such as taxation, occurred more often than, in descending order, the incidence of accounting skills, interpersonal, intellectual, negotiation and management skills and personal attributes.

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The accountants perceived that more events were concerned with technical knowledge, as for taxation, than with any other skill or attribute involved.

Demands made upon the accountants in the course of daily practice, and which they saw as important, originated principally from clients, as expected, at 5.06, Fig.10. Associates were a significant source of demand, ahead of regulatory authorities and others, such as banks.

While clients were the source of most demands, associates in practice were perceived to make significant contributions to co-active learning by way of involvement in peer demands.

Learning events were initiated by the accountants for one of two reasons - either in response to self-perceived needs or in response to influence of others, at 5.07, Fig.11. More events were initiated in response to the influence of others, principally clients, followed by associates, than in response to self-assessed needs.

The reasons for undertaking learning were perceived by the accountants to range from personal /professional interest in a particular topic, at the pro-active end of the scale, to preparing in advance for anticipated future demands, towards the re-active end of the scale.

When faced with demands in daily practice, the accountants self-assessed their capabilities in fulfilling those demands in terms of 'strength', 'adequacy', or 'deficiency' in the particular knowledge, skills and attributes involved, at 5.08, Fig. 12, as well as providing an assessment of adequacy in dealing with the demand as a whole.

Self-assessment of adequacy in dealing with demand events indicated the accountants perceived their capabilities as 'adequate' or 'more than adequate' in almost three quarters of the events, with the balance requiring further attention to improve capabilities.

Where adequacy in capabilities was indicated above, or correction measures for deficiencies were required, the actual and preferred sources of learning involved were identified, at 5.09, Fig.13. 'Actual' sources of learning in order of preference were

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reference material, associates, CPE courses and specialists, self-reflection and other persons. 'Preferred' sources of learning in order were CPE courses, reference material, associates and specialists, other persons and self-reflection.

The accountants perceived that learning required in the short-term was most conveniently acquired from reference material, associates and specialists, and by self-reflection upon the problem to find a solution. Longer-term acquisition of learning was perceived as best served by attendance at CPE courses.

The nature of the learning event was a determining factor in the learning setting experienced or chosen, at 5.10, Fig.14. Of necessity, most short-term learning occurred in the nonformal settings of the accountants' practices and was taken to include learning in informal settings. The traditional concept of 'formal learning' in 'formal settings' was reserved for attendances at courses, such as provided by CPE and specialist organisations, and was preferred for the longer-term learning acquisition.

The settings for acquiring learning depended, as above, upon the nature of the desired or experienced learning. Short-term learning was perceived to occur in nonformal /informal settings, with longer-term learning such as CPE, being experienced preferably in formal settings.

Stage One of the enquiry has revealed, from the quantitative data, certain perceptions of the realities of learning in accounting practice. Observations upon those realities contributing to the perceptions of learning in practice - to fulfil roles and for the future - are summarised at 6.03.03, .04.

The accountants perceived that the most important events focused on taxation matters which are subject to constant change. This focus would appear to be linked to other perceptions. For example, priority was given to learning technical knowledge; learning was predominantly re-active; there was an ever-increasing workload to accommodate; demand events were outstripping learning events; learning was often undertaken to be prepared in advance for change; and reference material, followed by associates, were the primary sources of learning in the short-term. Self-assessment of adequacy in dealing with demand events indicated the accountants perceived their capabilities as 'adequate' or 'more than adequate' in almost three quarters of the events, with the balance requiring further attention to

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improve capabilities. It is to be questioned whether the significant balance of 'deficiency' is acceptable in these circumstances.

When the pressure to acquire learning quickly, for the satisfaction of present demands, was eased, learning became pro-active and was initiated for personal /professional interest; and the preferred source of learning turned to the more formal CPE courses. Could it be said that a lessening of the taxation influence would allow for more thorough and satisfying engagement in learning for long-term benefit?

#### **6.03.02b** *Stage Two*

The second stage of enquiry was concerned with reflection upon the earlier responses.

While event importance was discussed at 5.03, Fig.7, the association between the foci of the events, and their ranking as demand or learning events linked to their areas of importance, were illustrated at 5.11, Fig.16. The comparison of these data indicated that in all areas except that relating to 'client and business', the incidence of learning events at least matched those of demand events. In this one exception, the incidence of learning events was significantly less, without any indication of deficiency in performance in that area.

The accountants perceived that, in all areas except 'client and business', demand events were at least equally supported by learning events, yet there was no resultant deficiency in performance in that excepted area.

Where the accountants were given freedom in selection of, and reflection upon, an extra event beyond the timeframe of the study, the linking of source of learning with area of focus revealed significant appreciation of associates as a valuable avenue of enquiry in all matters. Less important were CPE courses, regulatory bodies, self-study and clients, at 5.12, Fig.17.

Learning from, and in the company of associates, was perceived by the accountants to be very valuable.

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When asked what they had discovered about their daily learning opportunities, at 5.13, the accountants' reflections referred to the sources of, and ever-present opportunities for learning in practice, and the need to take up those opportunities to preserve proficiency.

Daily learning in practice is perceived by the accountants to be essential to professional proficiency.

The accountants' reflections, upon matters of learning in practice needing attention, at 5.14, focused on time available, the volume of knowledge to be acquired, instruction in specifically applicable topics, the accumulation of experience, and the development of expertise in interpersonal /negotiation skills. Since there is no more time available, the reflections could be summarised in terms of effectiveness and efficiency in time and resource management.

The accountants perceived that more effective learning in practice could be achieved through the tailoring of learning opportunities - in both process and content - to specific needs, and with the application of efficient time-management principles to planning of learning in practice.

Closely linked to the previous comments were the reflections upon desired changes to learning in practice, at 5.15, such as recognising the importance of learning and making the time to learn. More specifically, recommendations were for the development of an 'apprentice-type' system as an extension of the 'professional year', for mandatory CPE hours; and for structured learning suitable for country practices supported by in-house training videos and TV programmes.

The recommendations for change indicated the accountants perceived that much more learning could be achieved, more effectively and efficiently, in the setting of the accountant's own practices, via the co-ordination of apprentice-training, television / video instruction and appropriate CPE courses.

Reflections upon aspects of learning in practice requiring emphasis to cope with change, at 5.16, were also closely linked to the two previous paragraphs. The main points focused on simplification of procedures, keeping-up-to-date with required knowledge,



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the provision of appropriate tertiary instruction, and particularly with the development of strong communication skills.

The accountants perceived that, to cope with change in the profession, procedures must be simplified, learning must at least keep pace with requirements, and the development of communication /interpersonal skills needs attention.

The accountants' reflections about perceptions of their own learning in practice, at 5.17, brought forth meagre comments, for the most part restating earlier responses about being demand-oriented, about opportunities for learning in practice, about keeping up-to-date, and about the importance of being able to ask others for advice. No mention was made of what was learned, such as the knowledge, skills and attributes to be acquired.

The accountants expressed their perceptions of their learning in practice in limited, repetitive fashion, omitting any reference to what they learned.

Stage Two of the enquiry has revealed, via the accountants' reflections upon their responses in Stage One, their perceptions of their learning which contribute to learning in practice, to fulfil rôles and for the future, at 6.03.03.

Foremost, daily learning was perceived to be essential in preserving professional proficiency. This perception apparently applied to all areas of learning, where demand events were more than equally matched with learning events, except in the area of 'client and business'. In this instance, a deficiency in learning events did not result in deficiency in performance in that excepted area. This is discussed further at 6.03.03.

However, the introduction and maintenance of effective and efficient procedures, both in process and content of learning in practice, were also seen as priorities, not only for the present, but also in preparation for coping with change. The accountants perceived that much more learning could be achieved in the setting of their own practices, and in the company of their associates, via the co-ordination of apprentice-training, television / video instruction and appropriate CPE courses. The setting of the smaller accountancy practice could well become the logical venue for 'learning in practice' or CPL, on a far more comprehensive, effective and efficient scale than is at present experienced.

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### 6.03.02c Stage Three

The third stage of enquiry, at 5.18, was concerned with discussion of, and reflection upon, the responses of the two previous stages, expressed in terms of perceptions of *self* - characteristics and capabilities - and *others* - their influence upon, or interaction with, the accountants.

The accountants perceived that their learning was part of a total scheme of professional development within the accounting environment. However, concerning *self* (characteristics), the accountants' expressions of their perceptions were limited and, as at 5.17 and 6.03.03b above, the responses gave little indication of any valuable self-assessment.

The accountants were only a little more articulate concerning *self* (capabilities). On one hand concern was expressed about learning being a waste of time in certain circumstances, but essential in others; about the difficulty in acquiring negotiation and interpersonal skills; about the need (or otherwise) for specialisation; about the differences in learning in small practice and in corporate practice; and about the need to fine-tune learning achieved through broad-based CPE courses. On the other hand, the accountants perceived that learning by example from associates was a valuable experience; that the ability to assess and interpret situations quickly was necessary; and that industry specialisation promoted uniformity in standards.

The accountants' perceptions of *self* (characteristics) were, at best, indefinite. Perceptions of capabilities focused on difficulties - with interpersonal skills, with specialisation, with complex procedures, and with the influence of large practices upon small practices. The value of a variety of learning measures in practice was emphasised.

Perceptions of *others* were concerned with the members of the accounting environment - clients, associates, community, professional association and regulatory authorities, at 5.18.

Regarding clients -

The accountants perceived they had obligations to their clients - to assess their client's ability to understand what was required of them and to educate them in their responsibilities to that end. Some clients were less able than others to accept advice and some had unrealistic expectations of their accountants. New clients were highly prized.

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### Regarding associates -

Associates were perceived to provide valuable support and opportunities for learning, discussion, testing of ideas and gaining of experience in practice.

### Regarding community -

It was perceived that the community is generally unaware of the significance of membership of the various accounting organisations, but are mindful of past poor publicity attached to some areas of the profession, which is changing and broadening its image .

### Regarding professional associations -

The accountants perceived that the responsibilities of professional associations should include the promotion of consistency of standards in accounting, the promotion of public education and awareness, the supervision of updating of skills, and the tailoring of CPE courses to suit the appropriate levels of needs. It was felt that one united professional association would be best suited to deal with the public and government.

### Regarding regulatory authorities -

The taxation system was accepted as the principal force behind the accountant-client relationship and that it ruled the accounting process, to the detriment of the promotion of good business practices. It was perceived that the taxation process was made even more complex when changes to taxation laws were for reasons other than those consistent with the principle of the subject tax.

The summary of the three stages of enquiry has considered the accountants' perceptions of the realities of their learning in practice, which indicate that they perceive they have a number of rôles to fulfil in performing their professional tasks. Perceptions of learning to fulfil rôles is summarised in the following paragraphs.

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### **6.03.03** *Learning to Fulfil Rôles*

Learning to become and to remain an accountant was seen to originate from several sources. Initial training to become an accountant, which could be termed 'foundational' learning, (Brennan 1995:pers.comm.), was augmented by learning experienced during the years of practice. This latter learning was seen to take two major forms - learning via the accumulation of experience, and current learning to satisfy present practice needs.

Learning in practice consisted of foundational and current learning.

Current learning was comprised of accumulating experience and learning to satisfy present practice needs.

Foundational learning and current learning became complementary.

To be an accountant, and to remain one, involved the accountants in a number of professional tasks performed as a result of the interaction between the members of the accounting environment. The accountants saw themselves as educators, advisors, planners, legal representatives, mediators, co-ordinators and members of a team providing many services which were closely, and not so closely, related to the accepted, or 'traditional', or 'historical', notion of accounting.

A high standard of professional ability, to be gained through learning in many forms and situations, was perceived necessary to fulfil professional rôles.

Perceptions of learning involved in performing professional tasks, in one or a number of the above circumstances, were explored according to the concepts of foundational and current learning, and of process and content, as follows.

#### **6.03.03a** *Learning to Fulfil Rôles - Process*

With reference to the Learning Process in Practice diagram, at 4.02.07, the accountants' current situations were changed by needs or demands to perform in particular rôles, the fulfilment of which could result in the acquisition of new knowledge, from certain sources and in certain settings. The process of learning undertaken to help fulfil these rôles was perceived to take a re-active or a pro-active path. Re-active (demand) events

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occurred more frequently than pro-active (learning) events. Learning processes for each alternative are explored.

The re-active acquisition of knowledge was considered as a short-term measure for the satisfaction of a demand placed upon the accountant.

The pro-active acquisition of knowledge, skills and attributes was considered a long-term measure, to equip the accountant with capabilities to meet anticipated demands and to cope with future change.

The pattern of acquisition, at 5.09, in re-active situations, was in order of preference, to look up reference material, ask associates or similar specialists, wait for an appropriate course to be held, or reflect (from experience) upon the demand. Each option posed problems.

Self-interpretation of reference material could lead to flawed knowledge, associates could only offer opinions (however valuable and diverse), specialists were not always accessible, the scope for self-reflection was limited to depth of experience, and CPE courses, when available and with the desired content, offered no short-term solutions to assist in re-active learning to satisfy demands.

Knowledge, to satisfy demands, was perceived to consist of a combination of foundational learning, experience of uncertain value, and fragmented pieces of current learning obtained from a variety of sources as and when they became available.

An extension of this pattern of acquisition indicated that experience was gained where the pro-active learning of initial training was followed by short-term, re-active solutions in practice, as above, supplemented by short-term sessions of pro-active learning, which were then reinforced and tested in co-active fashion with associates.

Knowledge gained in fragmented fashion, as above, was consolidated as experience by pro-active checking and co-active testing with associates in practice.

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The pattern of acquisition, in pro-active situations, was to go direct to the preferred source, which at 5.09, was first to CPE courses, followed by reference material, associates and specialists. Self-directed learning, which could involve all of the sources mentioned, but which was required to meet certain criteria, at 3.03.10, was not in evidence in this study. Settings for learning, in both pro-active and re-active instances, were matched with the nature of the learning to be acquired.

The value of CPE courses was perceived to lie in long-term, pro-active learning, and in its function as a checking mechanism in consolidating fragmented learning, as above. CPE was seen to be less useful in day-to-day learning in practice, where most learning opportunities stemmed from demands requiring short-term solutions.

#### **6.03.03b** *Learning to Fulfil Rôles - Content*

The learning experienced was considered in terms of the acquisition of knowledge, skills and attributes, (see 3.02.04), under the sub-categories of technical knowledge; of skills relating to accounting expertise, of negotiation, of intellectual ability, of interpersonal communications and management; and of personal attributes. Factors related to perceptions of the content of learning in practice were that learning was predominantly re-active and there was increasingly less time in which to accomplish more.

The incidence of knowledge, skills and attributes involved in the study events indicated, at 5.05, that technical knowledge accounted for more than double the learning focus of any other single category of capability, ahead of those of accounting, interpersonal, intellectual, negotiation, management and personal capabilities, in descending order. In support of this observation, it was seen, at 5.11, Fig.16, that the incidence of events concerning taxation matters was also significantly dominant. Again, further analysis of the sources of learning, related to the categories of capabilities, showed that the accountants perceived that the greater portion of their time spent on current learning was devoted to matters *other than* polishing expertise in accounting skills. The basis for accounting skills was perceived to be in foundational learning, from initial training and experience.

The accountants perceived that the acquisition of technical knowledge, in the most part devoted to taxation matters, occupied the greater part of the time available for current learning.

Skill in accounting was derived principally from foundational learning.

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Statements, by the accountants, of perceived adequacy in responding to demand events as a whole, at 5.08, indicated that in almost three quarters of events indicated there were deficiencies in capabilities. A closer analysis showed that the greatest strengths *and* deficiencies were in the area of technical knowledge, and that there were no deficiencies in accounting skills. The negotiation /interpersonal /management skills - essential elements in all rôles of accountancy - needed serious attention, but the avenues for improvement in these skills were perceived to be limited to experience and attendance at CPE courses of uncertain value in this area. Personal attributes were perceived to be of an acceptable standard.

The ever-present responsibility of keeping up-to-date in technical (taxation and law) knowledge was perceived to consume the highest percentage of learning resources available, yet this specialist knowledge might only be used at one time of the year in its current form. Transition from adequacy to deficiency in this area could be swift.

A perceived lack of capability in communication /negotiation skills caused concern.

Perhaps the concern about lack of communications skills was well-founded, when considering the accountants' perceptions of learning in regard to *self* and *others*. Self-assessment was vague; productive interaction with others in the accounting environment appeared limited to co-active learning with associates and the sometimes uneasy adoption of a number of rôles, such as educator, mediator, legal representative and business consultant, to satisfy client demands beyond traditional accounting tasks.

The closer the task to the traditional notion of accounting, the more the perception was one of capability and satisfaction with performance. Where the task, or rôle, was less closely related to traditional accounting, such as concerned with negotiation or interpersonal skills, or was dependent upon the acquisition of complex, current knowledge, such as taxation rulings, the perception was one of unease, indecision, futility, pressure, conflict and frustration with not having the means to find immediate solutions.

Exploration of perceptions, concerning the content and process of learning, indicated that change is not only happening, but that change is also necessary, if solutions are to be found to the problems which appear to exist. The way in which learning in practice is conducted in the future may well hold the key to change for the better.

#### **6.03.04** *Learning for the Future*

Learning for the future in the accounting profession will depend on the nature of the accounting practice. By looking at the present, as observed in this study, it is possible to envisage some of the changes which might occur in the attempt to find solutions to present problems, (a re-active measure), and to prepare in advance for future changes, (a pro-active initiative).

The practical application of the learning process, to the events and situations described by the accountants, and the consideration of the content described in the events, added another dimension to perceptions of learning in practice, and gave indication of the possible nature of change. In the current situation, the workload of accountants was perceived to be ever-increasing and to consist of ever-more demand events than learning events. Accountants were being asked to perform tasks requiring immediate access to complex, technical knowledge, and to perform in rôles in which interpersonal /communication skills were essential but were poorly developed.

Several possible outcomes could be anticipated from the accountants' observations. Three are noted.

The first, at a), indicates the development of a less than desirable situation which could result from the profession taking no specific action to address current and emerging problems.

a)

Re-active learning will occur with increasing frequency to the detriment of pro-active learning;

There will be increasingly fragmented (hence less checked, tested and consolidated) knowledge acquired; and

There will be increased reliance on foundational learning and on experience.

Pro-active learning will diminish;

CPE courses will become less relevant to needs;

Interpersonal /negotiation skills will receive even less attention; and

Standards of professional proficiency will deteriorate.



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The second possible outcome, at b), follows the path of specialisation as a means of coping with the changing nature of the accounting profession. While this option can be seen to have certain benefits for the majority of corporate clients and large accounting practices, it nevertheless neglects the real needs of individual clients and the small or sole practitioners, to the detriment of the profession as a whole.

b)

- Specialisation in practice will increase, either by industry, area of practice or both;
- Acquisition of specific knowledge will become more focused;
- Specialist sources of readily available learning will emerge;
- Interpersonal /negotiation skills will deteriorate; and
- Sole practitioners in general practice will cease to exist.

The third suggestion, at c), offers a far more optimistic and comprehensive solution to planning for and implementing change in the profession. It takes the line of positive action, rather than reaction; it permits professional practices of all sizes to function far more efficiently; and most importantly, it centres the learning opportunity within the practice to give full meaning to the term 'learning in practice'.

c)

- The situation of the professional practice rooms will provide the most effective and efficient circumstance for professional learning to take place;
- Learning taking place during practice will be officially recognised and assisted;
- There will be one unifying professional association;
- Modern, on-line technology will obviate the need for most external CPE courses, and put to rest the question of mandatory participation;
- Knowledge obtained, via reference to these on-line sources, will be logged as CPL (Continuing Professional Learning), and authenticated;
- Skills, including interpersonal /negotiation skills will be able to be tested in hypothetical situations, akin to aircraft flight simulation;
- Professional standards will improve;
- Professional satisfaction will improve; and
- Size of practice will be of less importance.

Changes must inevitably occur, which involve learning in practice. However, the implementation of change across the profession is beyond the control of the individual accountant in small practice. There can only be recommendations to those, such as the professional associations and government, to plan for and adopt a unified approach, which takes into consideration the needs of all practising accountants, so that their learning in practice is conducted in the most beneficial way for all concerned.

#### 6.04 CONCLUSION

The findings of this study have both reaffirmed and added to the existing body of knowledge on learning in the work situation, particularly in regard to professional, practising accountants. Accountants do learn in practice, they recognise that they do learn, and they recognise the ways in which they learn, when assisted in their reflections by a conceptual structure tailored to explore learning in the accounting profession. Perceptions of that learning indicated that accountants engage in learning to fulfil a number of rôles, which arise as a result of their own initiative and pro-active learning, or stem from demands upon the accountant to perform certain tasks which involve re-active learning. Reflection upon, and testing of, these learning experiences, when in the company of associates, results in co-active learning and the building of experience. Learning, for either long-, or short-term benefit is undertaken in selected settings and from various sources according to the opportunities available for the type of learning being undertaken.

The structure of the accounting profession requires that there are two principal stages of learning. The first requires learning to *become* an accountant; the second requires engaging in learning to *remain* an accountant, as required by the professional associations of which the participating accountants are members. These associations emphasise learning by participation in *education for* professionals, whereas it is *learning by* professionals in practice which would appear to be at least equally relevant to *remaining* in practice, and should be granted appropriate recognition. Of the factors which have bearing on accountants' learning in practice, some are of particular note. Evident were the ever-increasing workload consisting of ever-more demand events than learning events, the need of immediate access to complex, technical knowledge, the requirement to comply with an increasingly complex system of taxation and superannuation law, and to perform in rôles for which skills (other than accounting) were poorly developed. With the growth of technology and communications, it becomes apparent that there are significant issues which the accountant, and the professional associations, must address to adequately equip the accountant for the future.

A better understanding of how professional, practising accountants perceive their learning in practice, as a result of this study, could assist with such future determinations. Consideration might be given, at professional association level, to more effective use of learning resources by amalgamation of the accounting bodies, by planned structuring for specialisation to recognise the needs of sole practitioners as well as corporate entities, by

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specific instruction in, and adoption of, technology, by recognising and promoting interactive learning in the workplace, by educating the community in their accounting responsibilities, by planning for the diversification of rôles which accountants are expected to fulfil; and at government level, by simplifying taxation and superannuation law, by acknowledging the constraints of compliance with often-conflicting requirements, standards and laws, and by fostering a healthy socio-economic climate conducive to professional and good business practice development.

Learning in practice *does* occur, it *is* significant, and the accountants perceived it as valuable. There are strengths and deficiencies in both *learning by* professionals, CPL, and in the provision of *education for* professionals, CPE. There is need to combine the strengths of both to eliminate the deficiencies of each. Neither one, nor the other, can assume the responsibility for the total learning of professional accountants. Rather, it is suggested that a restructuring of the professional policy on learning in practice should recognise the value of the workplace setting to its fullest extent. There should be recognition and adoption of the opportunities for interactive learning available through modern communications, and the establishment of the professional practice situation as the setting, where both learning by professionals and education for professionals can occur in productive harmony.

### 6.05 RECOMMENDATIONS

An 'exploration' is an exciting first step into the virtual unknown. The next step is either to persist further into the unknown, or to examine more closely what has thus far been uncovered. Both alternatives hold promise.

To press on would be to embrace other professions, to explore and compare the perceptions of their learning in practice. To examine more extensively what has already been shown, would be to work upon extending the factors which were limitations and delimitations in this study, and to test the 'working hypotheses' which were presented as interpretations at 5.19.07.

In both instances, the studies might extend to significantly larger samples to provide a wider range of responses. In all cases there is a wealth of opportunity for extending the body of knowledge on learning in practice, with implications for those who have the responsibility for the future of the professions in their hands.

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TABLE of APPENDICES

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*Appendices*

APPENDIX A. ACCOUNTANT COMPUTER REFERENCE

The six participating accountants were each assigned a 'name'. The computer cross-reference numbers are provided throughout the study to facilitate ease of correlation of the accountants' quotations with the location of the corresponding entry in the computer data bank.

Accountants with Computer Reference Number Identification

TERRY	1	to	16	48	53	106	107
KIM	18	to	32	49	54	104	
ESLIE	33	to	47	50	52	55	
ALEX	51		56	to	74	105	
ERIN	17		76	to	92	109	
LEE	75		93	to	103	108	

SURVEY  
of  
PRACTICE-RELATED LEARNING EVENTS  
in the  
ACCOUNTING PROFESSION

Page 1.

This survey is being conducted as part of the research for a thesis which I am undertaking for a masters honours degree in education.

The research is concerned with Accountants' perceptions of the learning events which occur in the daily practice of their profession. It is expected to shed new light on these less-recognised aspects of learning which form an important part of daily professional life.

Initially, there is need to define what are 'learning events' for accountants, and these may have similar, or different characteristics for each accountant participating in the study. The GUIDE to the survey assists with this task. Once identified, the 'events' can be noted and studied to provide the information for the research.

As a participant in the study, there are two main steps for you to complete.

The first is the 'DAILY RECORD and PROFILE of SELECTED EVENTS' to be completed over five days in a two-week period: Tuesday and Thursday of the first week and Monday - Wednesday - Friday of the second week. A total of approximately fifteen events (or occurrences) should be recorded for the period.

The second step is the completion of the 'REVIEW', where your personal, thoughtful and considered opinion and comments on a number of matters concerning the 'learning events' are recorded. These reflections will form part of the 'perceptions of learning in practice'. As with all aspects of this study, it is your own ideas and responses which are important rather than those arrived at in consultation with colleagues.

The data you provide will be treated in strictest confidence and will remain anonymous. As each participant has been chosen to represent a particular aspect of the Accountancy profession, your contribution to the study is specifically important.

At all times during your recording and profiling of your learning events, and upon completion of the REVIEW, there will be frequent opportunities to discuss the progress of your work with me. If at any time you have a query or need assistance, please telephone me on 065 811 555 (most evenings).

The following pages contain

Page 2. GUIDE to assist in completion of the survey.

Page 3. PROFESSIONAL and PERSONAL DETAILS.

Page 4. INFORMED CONSENT form.

Attached SURVEY forms:

- a) DAILY RECORD and PROFILE of SELECTED EVENTS (one report for each event)
- b) REVIEW (one only)

As a GUIDE to 'learning in practice' the following points may be considered:

1. For this study, 'Education' will be defined as an external process, emanating from others, to bring about learning in you, the individual.

'Learning', therefore, will be defined as the internal process by which you, the individual accountant, acquire (or modify existing) knowledge, skills and attributes.

2. Learning opportunities are taken to exist within three broad areas, defined as:

- a) 'Formal' where your learning opportunities are initiated by others;
- b) 'Nonformal' where your learning opportunities are self-initiated; and
- c) 'Informal' where your learning occurs incidentally or spontaneously.

3. In Accountancy practice, 'learning events' (or 'opportunities / occurrences') could involve interaction between the accountant and, for example,

- people, such as clients, associates, and the general public, or
- organisations, such as the providers of continuing professional education courses.

'Learning events' can also arise from the Accountant's own self-initiated study, from general reading, from pure self-reflection over previous experiences, and from the ability and readiness to perceive meaning in incidental occurrences.

4. The process of learning may well commence with a demand upon the accountant to provide information to, or receive information from others, or for the accountant to demonstrate certain knowledge, skills and attributes. An inability to do this adequately may lead to a reactive situation, where correction of the deficit is sought by either the accountant or those involved with the accountant.

On the other hand, the learning process may also commence in a proactive manner, where the accountant seeks of his/her own desire to further the knowledge, skills and attributes which are seen as beneficial to a professional, practising accountant.

In both the above circumstances, consideration should be given to the influence exerted on their members by the major accounting bodies, where a condition of retention of active membership is the requirement to comply with CPE 'hours'.

Incidental learning occurs when a receptive mind appreciates the professional relevance of unplanned experiences.

5. The importance of a 'learning event' is not based on any particular characteristic, such as frequency or duration, but on its importance to you as a professional practising accountant. One event may form a small part of a larger event, may be repetitive or 'one off', or may be fragmented in time. For this survey, the occurrences of one day should be confined to that day.
6. Separate forms are provided to record and profile DEMANDS and LEARNING EVENTS.

Appendices

APPENDIX B THE SURVEY INSTRUMENTS Professional and Personal Details

PROFESSIONAL  
and  
PERSONAL DETAILS

Page 3.

Professional Qualifications: \_\_\_\_\_

Years of experience since initial qualification: \_\_\_\_\_

Professional Body and Membership Status: \_\_\_\_\_

Present position in the Practice: \_\_\_\_\_

Size of the Practice -  
Staff numbers on equivalent full-time basis: 1 - 5, 6 - 15, 16 + .

Location of Practice: City, Suburban, Town, Other (specify) \_\_\_\_\_

Sex: Male / Female

Age Group: Under 25, 25 - 40, 40 + .

Other information which you deem relevant: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Thank you for your assistance.

Kay Redpath

INFORMED CONSENT FORM

As a participant in this research study involving professional, practising accountants,

I understand that:

- The main objective of the study is to explore accountants' perceptions of their learning in practice, thereby adding to the body of knowledge on adult learning in the professions in general, and in the accounting profession in particular. A secondary objective is to identify important points which may emerge and which are seen to be of significance to individual accountants or to the accounting profession in general.
- The objectives are to be achieved by in-depth discussions between the individual accountant and the researcher, based on each accountant's personal responses to a questionnaire.  
This will not require the divulgence of any business-related information.
- I will be required to answer the questionnaire on five days over a two week period, to complete a review of the period and to enter into discussions of my responses with the researcher on a one-to-one basis. Total time required to complete the five-day questionnaire would be approximately one and a half hours. The review may require a half hour to complete. Each discussion may vary in length from a few minutes (by telephone) to an anticipated maximum of one hour in face-to-face conversation on possibly three occasions, arranged in advance at mutually convenient times.
- The information contained in my questionnaire and review responses will remain anonymous during and after the study.
- I have the right, without penalty, bias or prejudice of any kind -
  - not to participate,
  - to withdraw from participation at any time,
  - to refuse to answer or discuss any part of the study material.
- I may telephone the researcher for assistance at any time on 065 811 555.

I advise that my participation is entirely voluntary and without expectation of any reward or benefits accruing to me, other than those which may apply to the accounting profession as a whole as a result of this study.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_  
(block letters)

for A.K.Redpath  
Researcher



APPENDIX B THE SURVEY INSTRUMENTS Demand Event, Page One.

DAILY RECORD and PROFILE of SELECTED EVENTS in the ACCOUNTING PROFESSION

Briefly describe one of the DEMANDS made upon you today to demonstrate your knowledge, skills and/or attributes.

DESCRIPTION	No.....	for today: .....	Date .....

PROFILE of the DEMAND - Please circle your choice of answer.

- 1.a) I usually experience this type of demand on a daily / weekly / monthly / less frequent basis, at this stage of career.
  - b) This type of demand is likely to occur with more / less / similar frequency in my future career.
  - c) This type of demand has occurred with more / less / similar frequency in my past career.
2. Which area(s) of your knowledge / skills / attributes were involved in this demand?
- Technical knowledge - Accounting skills - Negotiation skills  
 Interpersonal skills - Intellectual abilities - Management abilities  
 Personal attributes - Other (specify) \_\_\_\_\_
- 3.a) From which source(s) did this demand originate?
- Clients - Associates (peers or superiors) - Professional Association  
 Other regulatory body - Other: \_\_\_\_\_
- b) Did this demand reveal any strengths / any deficiencies in your abilities?
- No - my abilities were adequate to satisfy the demand entirely in an acceptable professional manner.
- Yes - my strengths enabled me to satisfy the demand entirely with a more than adequate degree of professional ability.
- Yes - there were deficiencies revealed which only allowed me to respond to the demand with a less than adequate degree of professional ability without seeking further assistance; OR
- incipient deficiencies were revealed which would need attention to enable professional standards to be maintained in the future.

APPENDIX B THE SURVEY INSTRUMENTS Demand Event, Page Two.

3.c) If 'strengths' were revealed, choose one or more items from 2.above to explain:

---

---

d) From what source(s) had these strengths been obtained? Choose one or more:

Clients - Associates (peers or superiors) - Other persons: \_\_\_\_\_  
CPE courses - Reference material (self-study) - Self-reflection -  
Unexpected experiences - Other: \_\_\_\_\_

e) If 'deficiencies' were revealed, what were they? Choose from 2. above to explain:

---

---

f) What measures would be, or were taken to correct the deficit? None, OR

Did you / would you attempt to acquire knowledge / skills /attributes from:  
(choose one or more from (d) above) \_\_\_\_\_

g) The reason for your choice at f)? \_\_\_\_\_

---

h) In which setting would you seek to correct the deficit? See GUIDE Notes.

Formal - Nonformal - Informal

i) The reason for the choice at h)? \_\_\_\_\_

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4. Additional comments about this demand \_\_\_\_\_

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Appendices

APPENDIX B THE SURVEY INSTRUMENTS Learning Event, Page One.

DAILY RECORD and PROFILE of SELECTED EVENTS in the ACCOUNTING PROFESSION

Briefly describe one of the LEARNING EVENTS you may have experienced, or sought of your own initiative today.

DESCRIPTION No..... for today: ..... Date .....

Three horizontal lines for writing the description of the learning event.

PROFILE of the LEARNING EVENT Please circle your choice of answer.

- 1.a) I usually experience this type of learning event on a daily / weekly / monthly / less frequent basis, at this stage of career.
b) This type of learning event is likely to occur with more / less / similar frequency in my future career.
c) This type of learning event has occurred with more / less / similar frequency in my past career.

2. Which area(s) of your knowledge / skills / attributes were involved in this learning event?

- Technical knowledge - Accounting skills - Negotiation skills
Interpersonal skills - Intellectual abilities - Management abilities
Personal attributes - Other (specify) \_\_\_\_\_

3.a) Was the acquisition of this learning

- initiated by a demand from others to demonstrate your professional knowledge, skills and attributes. If so, from whom? Choose one or more:
Clients - Associates (peers or superiors) - Professional Association -
Other regulatory body - Other: \_\_\_\_\_

OR

b) - sought of your own initiative? If so, for what reason?

Three horizontal lines for writing the reason for the learning event.

Appendices

APPENDIX B THE SURVEY INSTRUMENTS Learning Event, Page Two.

3.c) From which source(s) did you acquire this learning?

Clients - Associates (peers or superiors) - Other persons: \_\_\_\_\_

CPE courses - Reference material (self-study) - Self-reflection -

Unexpected experiences - Other (specify) \_\_\_\_\_

⋮

d) From which source would you prefer to acquire this type of learning?  
Please add a "P" for "preferred" to one or other of the options above.

⋮

e) The reason for your choice at d)? \_\_\_\_\_  
\_\_\_\_\_

f) In which setting was this learning event experienced? See GUIDE Notes.

Formal - Nonformal - Informal

g) In which setting would you prefer to experience this type of learning event?  
Please add a "P" for "preferred" to one of the options above.

h) The reason for your choice at g)? \_\_\_\_\_  
\_\_\_\_\_

4. Additional comments about this learning event \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

REVIEW OF OCCURRENCES

1. Which of your selected occurrences are most / least important to you in your daily practice?

Fill each box with a Day/Event No. identification.

Most important occurrence

Least important occurrence

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. A reason for your answer above? \_\_\_\_\_

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

4. Choose the most important one of these and complete a Profile page for it.

5. What have you discovered about your daily 'learning opportunities' as a practising accountant?

6. Are there any areas of 'learning in practice' which you feel require (more) attention, either from yourself or from those who are involved with your learning?

APPENDIX B THE SURVEY INSTRUMENTS Review, Page Two.

7. What would you change about the way in which Accountants learn, in practice if you had the opportunity to do so?

This may include reference to both content and process, or other matters.

8. What aspects of learning in practice do you feel should be emphasised to equip the Accountant adequately for the future in a changing society?

9. What are your 'perceptions of your learning in practice'?

10. What comments would you make about the Accountancy profession, either in particular or in general?

Additional Comment is invited on any matter relevant to this study.  
Attach additional pages, if required.

Appendices

APPENDIX C

COMPUTER REPORTS Analysis of 84 events, Page One.

ACCOUNTANTS' PERCEPTIONS OF LEARNING IN PRACTICE

Legend follows.

SUMMARY of EVENTS

84 in this report.

Page 1

Key ID	DEMAND & LEARNING			DEMAND				LEARNING							
	Acnt No.	Evt No.	D/ L	Frequency Nw.Ft.Pst	K.S.A. involved	Source of Dem	KSA OK?	STRENGTH		DEFICIENCY		init. by or	Sought from	Pre'frd Source	Setting was-prf
								was	from	was	/corrected by/ in				
2	01	1 8	L	M S S	TA							C	.A R	.A	F F
3	01	2 6	L	L S S	T L O								.A	.A	N F
4	01	3 9	L	M S S	T M								.A	.A	F F
5	01	4 2	L	L S S	T LM								.E	.E	F F
6	01	5 10	D	W S L	T M	C	A								
7	01	6 1	D	L S L	TA I	C	.D			T	X	.A R X N			
8	01	7 11	D	M S L	.ANI	.O	.SD	.NI	X	S O	.N	X	.O		
9	01	8 12	D	L S S	TA	C	.D			T	X	.R F			
10	01	9 7	D	M M L	.A M	.R	.S	.A	M	X	S				
11	01	10 13	D	L S S	.NI	C	A								
12	01	11 14	D	M M S	.ANI	C	.D			T	I	X	.RS X N		
13	01	12 5	D	L S L	TANILMP	C	A								
14	01	13 15	D	L S L	.MP	.A	.SD	.I	M P	X	S	.M	X	S X I	
15	01	14 4	D	M M S	TA M	C	A								
16	01	15 3	D	M M L	T I M	.R	.D						.M	X	O
18	02	1 11	L	M M M	T I							.A	.E O	.E	I F
19	02	2 10	L	W M M	T L							.A	.A ER	.A ER	I F
20	02	3 12	L	L S S	T L							C	.R OX	.E	I F
21	02	4 13	L	L M L	T L							C	.O	.O	F F
22	02	5 8	L	L M L	T L							C	.R	.E	N I
23	02	6 7	L	L S S	TANILMP							C	.APER O	.A	I I
24	02	7 6	D	L S S	TANILMP	C	.D			.M	X	.A OX I			
25	02	8 3	D	D S S	T L	C	.SD			.A ER	T	X	.R X I		
26	02	9 4	D	L M S	T I	C	.D				T	X	.R X I		
27	02	10 1	D	D S S	TANILMP	C	.S	.A	X	.A ERS					
28	02	11 14	D	M S L	.N M	.R	.S	.N	X	.A ER					
29	02	12 5	D	D M L	TA	C	.S	TA	X	.A ER					
30	02	13 9	D	L S S	T N M	C	AS	T	X	.O					
31	02	14 2	D	M S S	TAN L	C	.S	T	M	X	.A S				
32	02	15 15	D	L S S	TA	.O	A								
34	03	1 1	L	L S L	TA L								.A ER	.E	N F
35	03	2 2	L	L S L	T								.A ER	.A E	N N
36	03	3 3	L	L L L	T L							.R	.A	.O	F F
37	03	4 4	L	M S L	T								.R	.R	N N
38	03	5 5	L	L L L	T N							.A	.S	.S	N N
39	03	6 6	L	M S L	T L							C	.R	.R	N N
40	03	7 7	L	M S L	T I							C	.A R	.R	N N
41	03	8 8	D	M S L	T	C	.S	T	X	.A R					
42	03	9 9	D	L L L	T	.A	.S	.I	X	.A ER					
43	03	10 10	L	L S S	T M							.A	.O	.O	I I
44	03	11 11	D	M M S	TA I	C	A	TA	X	.A E S					
45	03	12 12	D	L S S	TA I	C	A	TA	X	.A E S					
46	03	13 13	D	M S S	.A M	C	.S	.M	X	.A S					
47	03	14 14	D	M S S	.NI	C	.S	.M	X						
56	04	1 1	D	M S L	.NI	C	A								
57	04	2 2	D	W S L	TA I M	C	A	T	I	X	.O				
59	04	3 3	D	M M L	TANI	C	A								
60	04	4 4	D	M S L	TA I	C	A								
61	04	5 5	D	L S S	T NIL	C	A								
62	04	6 6	L	L M L	.ANIL								.O	.O	I I
63	04	7 7	L	L S S	TA IL								.P O	.P O	F F
64	04	8 8	D	L M L	T IL	C	.B			T	X	.OX F			
65	04	9 9	L	L S S	T								.R O	.R O	F F

Appendices

APPENDIX C

COMPUTER REPORTS Analysis of 84 events, Page Two.

ACCOUNTANTS' PERCEPTIONS OF LEARNING IN PRACTICE

Legend follows.

SUMMARY OF EVENTS

84 in this report.

Page 2

Key ID	Acnt No.	Evt No.	Rnk	DEMAND & LEARNING			DEMAND				LEARNING							
				D/L	Frequency	K.S.A.	Source	KSA	STRENGTH		DEFICIENCY		init.	Sought	Pre'frd	Setting		
					Nw.Ft.Pst	involved	of Dem	OK?	was	from	was	/corrected by/	in	by	or	from	Source	was-prf
66	04	10	10	D	D S L	TA IL P	.A	. B			. I X	. S X F						
67	04	11	11	D	M S L	T I	C	. B			T X	. R N						
68	04	12	12	L	W S S	T L							. R	. E	N F			
69	04	13	13	L	M S S	T						. A	. A	. A	F F			
70	04	14	14	L	W S L	T						. A	. A R	. A R	F F			
71	04	15	15	L	M M S	T						C	. O	. O	F F			
76	05	1	15	D	L S L	. P C	. D					T	. R N					
77	05	2	14	L	L L L	T						C	. R	. R	N N			
78	05	3	6	L	M S S	T						C	. R	. E	N N			
79	05	4	13	D	L S S	T	. O	. S	T	X	. ER							
80	05	5	12	L	M L L	. I							. PR	. P	N N			
81	05	6	11	D	L S S	T	C	A										
82	05	7	10	D	L S S	. P	. A	A										
83	05	8	2	D	D S S	. A	C	A										
84	05	9	3	D	M S S	T N	C	. S	T	X	. A E							
85	05	10	4	D	M S S	. A	C	A										
86	05	11	8	L	L S L	T						C	. R	. R	N N			
87	05	12	9	D	L S S	T	C	A										
88	05	13	7	D	L S S	T L	C	. S	. L	X	. ER							
89	05	14	5	D	L L M	T	C	A										
90	05	15	1	D	M S L	. N	C	A										
97	06	1	5	L	L S S	T							. E	. E	F F			
99	06	2	7	D	W S S	T	C	A										
98	06	3	6	D	M S S	TA	C	A D				T	. R F					
101	06	4	9	L	L S L	T							. P	. R	. R	N N		
102	06	5	10	D	L S L	T	. A	. D				T	X	. P R N				
94	06	6	2	L	L S S	T							. P	. P	F F			
96	06	7	4	D	M S S	. P	. A	A D	. N	. A		. M	. A S N					
93	06	8	1	L	L S S	T							. E	. E	F F			
95	06	9	3	L	W S S	T							. R	. R	N N			
100	06	10	8	D	M S L	. M	. A	. S	. M	X	. S							
				D= 50	Future	T= 66	C= 37	A= 23	T= 9			T= 10		F= 4	S= 14		F= 13	
				L= 34	S= 63	A= 27	A= 7	S= 17	A= 5	A= 12			A= 3	N= 7	C= 12	A= 11	A= 8	N= 15
					M= 15	N= 18		D= 13	N= 3			N= 1	P= 1	I= 4	A= 6	P= 4	P= 3	I= 6
				Now	L= 6	I= 26	R= 3	B= 3	I= 4	E= 10		I= 2			P= 1	E= 8	E= 11	
				D= 5	Past	L= 22	O= 3		L= 1	R= 8			R= 9		R= 1	R= 19	R= 10	Pre'frd
				W= 7	S= 44	M= 17			M= 6	S= 9		M= 4	S= 4		S= 1	S= 1	S= 1	F= 19
				M= 31	M= 3	P= 9			P= 1									N= 11
				L= 41	L= 37	O= 1				O= 3			O= 4		O= 9	O= 7	O= 7	I= 4

EVENT TYPE: D= Demand L= Learning X= extra comment supplied SETTINGS: Formal - Nonformal - Informal  
 FREQUENCY - Now(Nw): Daily-Weekly-Monthly-Less Future(Ft)/Past(Pst): More-Less-Similar  
 K.S.A.=Knowledge,Skills,Attributes: Technical-Accounting-Negotiation-Interpersonal-intellectual-Management-Personal-Other  
 K.S.A.revealed: A=adequate. D=deficiencies. S=strengths. B=adequate, but with incipient deficiencies.  
 DEMAND SOURCE: Client - Associates - Professional Association - Regulatory Body - Other - Self-sought  
 DEFICIENCY CORRECTION Client - Associates - other Person - CPE courses -  
 and LEARNING SOURCE: Reference material - Self reflection - Unplanned experiences - Other



Appendices

APPENDIX C

COMPUTER REPORTS Analysis of 50 demand events.

ACCOUNTANTS' PERCEPTIONS OF LEARNING IN PRACTICE

Legend follows.

SUMMARY of EVENTS

50 in this report.

Page 1

Key ID	Acnt No.	Evt No.	D/L	DEMAND & LEARNING			KSA	DEMAND				LEARNING										
				Frequency	K.S.A.	Source		STRENGTH	DEFICIENCY	init.	Sought	Pre'frd	Setting									
	No.	Rnk		Nw.	Ft.	Pst	involved	of	Dea	OK?	was	from	was /corrected by/	in	by	or	from	Source	was-prf			
6	01	5	10	D	W	S	L	T	M	C	A											
7	01	6	1	D	L	S	L	TA	I	C	.D											
8	01	7	11	D	M	S	L	.ANI	.	O	.SD	.NI	X	S	O	.N	X	.	O			
9	01	8	12	D	L	S	S	TA			.D											
10	01	9	7	D	M	M	L	.A	M	.	R	.S	.A	M	X	.	S					
11	01	10	13	D	L	S	S	.NI			A											
12	01	11	14	D	M	M	S	.ANI			C	.D										
13	01	12	5	D	L	S	L	TANILMP			C	A										
14	01	13	15	D	L	S	L	.MP	.	A	.SD	.I	M	X	.	S	.M	X	.	S	X	I
15	01	14	4	D	M	M	S	TA	M	C	A											
16	01	15	3	D	M	M	L	T	I	M	.	R	.D									
24	02	7	6	D	L	S	S	TANILMP			C	.D										
25	02	8	3	D	D	S	S	T	L	C	.SD											
26	02	9	4	D	L	M	S	T	I	C	.D											
27	02	10	1	D	D	S	S	TANILMP			C	.S	.A	X	.A	E	R					
28	02	11	14	D	M	S	L	.N	M	.	R	.S	.N	X	.A	E	R					
29	02	12	5	D	D	M	L	TA			C	.S	TA	X	.A	E	R					
30	02	13	9	D	L	S	S	T	N	M	C	.S	AS	T	X	.	O					
31	02	14	2	D	M	S	S	TAN	L	C	.S	T	M	X	.A	S						
32	02	15	15	D	L	S	S	TA			.O	A										
41	03	8	8	D	M	S	L	T			C	.S	T	X	.A	R						
42	03	9	9	D	L	L	L	T			.A	.S	.I	X	.A	E	R					
44	03	11	11	D	M	M	S	TA	I	C	A	TA	X	.A	E	S						
45	03	12	12	D	L	S	S	TA	I	C	A	TA	X	.A	E	S						
46	03	13	13	D	M	S	S	.A	M	C	.S	.M	X	.A	S							
47	03	14	14	D	M	S	S	.NI			C	.S	.M	X								
56	04	1	1	D	M	S	L	.NI			C	A										
57	04	2	2	D	W	S	L	TA	I	M	C	A	T	I	X	.	O					
59	04	3	3	D	M	M	L	TANI			C	A										
60	04	4	4	D	M	S	L	TA	I	C	A											
61	04	5	5	D	L	S	S	T	N	L	C	A										
64	04	8	8	D	L	M	L	T	I	L	C	.B										
66	04	10	10	D	D	S	L	TA	I	L	P	.A	.B									
67	04	11	11	D	M	S	L	T	I	C	.B											
76	05	1	15	D	L	S	L	.	P	C	.D											
79	05	4	13	D	L	S	S	T			.O	.S	T	X	.E	R						
81	05	6	11	D	L	S	S	T			C	A										
82	05	7	10	D	L	S	S	.	P	A	A	A										
83	05	8	2	D	D	S	S	.A			C	A										
84	05	9	3	D	M	S	S	T	N	C	.S	T	X	.A	E							
85	05	10	4	D	M	S	S	.A			C	A										
87	05	12	9	D	L	S	S	T			C	A										
88	05	13	7	D	L	S	S	T	L	C	.S	.L	X	.E	R							
89	05	14	5	D	L	L	M	T			C	A										
90	05	15	1	D	M	S	L	.N			C	A										
99	06	2	7	D	W	S	S	T			C	A										
98	06	3	6	D	M	S	S	TA			C	A	D									
102	06	5	10	D	L	S	L	T			.A	.D										
96	06	7	4	D	M	S	S	.	P	.A	A	D	.N	.A	.							
100	06	10	8	D	M	S	L	.	M	.A	.S	.M	X	.	S							
	D= 50	Future	T= 34	C= 37	A= 23	T= 9																
		S= 39	A= 22	A= 7	S= 17	A= 5																
		M= 9	N= 15	D= 13	N= 3																	
	Now	L= 2	I= 20	R= 3	B= 3	I= 4																
	D= 5	Past	L= 9	O= 3																		
	W= 3	S= 27	M= 13																			Prefrd
	M= 21	M= 1	P= 8																			
	L= 21	L= 22																				

EVENT TYPE: D= Demand L= Learning X= extra comment supplied SETTINGS: Formal - Nonformal - Informal  
 FREQUENCY - Now(Nw): Daily-Weekly-Monthly-Less Future(Ft)/Past(Pst): More-Less-Similar  
 K.S.A.=Knowledge,Skills,Attributes: Technical-Accounting-Negotiation-Interpersonal-intelLectual-Management-Personal-Other  
 K.S.A.revealed: A=adequate, D=deficiencies, S=strengths. B=adequate, but with incipient deficiencies.  
 DEMAND SOURCE: Client - Associates - Professional Association - Regulatory Body - Other - Self-sought  
 DEFICIENCY CORRECTION: Client - Associates - other Person - CPE courses -  
 and LEARNING SOURCE: Reference material - Self reflection - Unplanned experiences - Other

Appendices

APPENDIX C

COMPUTER REPORTS Analysis of 34 learning events.

ACCOUNTANTS' PERCEPTIONS OF LEARNING IN PRACTICE

Legend follows.

SUMMARY of EVENTS

34 in this report.

Page 1

Key ID	Acnt No.	Evt No.	D/Rnk	DEMAND & LEARNING			Source of Dem	KSA DK?	DEMAND		LEARNING						
				Frequency	K.S.A. involved				STRENGTH	DEFICIENCY	init.	Sought	Pre'frd	Setting			
				Nw.	Ft.	Pst		was	from	was /corrected by/	in	by or	from	Source	was-prf		
2	01	1	8	L	M	S	S	TA				C	.A	R	.A	F F	
3	01	2	6	L	L	S	S	T L O					.A		.A	N F	
4	01	3	9	L	M	S	S	T M					.A		.A	F F	
5	01	4	2	L	L	S	S	T LM					.E		.E	F F	
18	02	1	11	L	M	M	M	T I				.A	.E	O	.E	I F	
19	02	2	10	L	W	M	M	T L				.A	.A	ER	.A	ER	I F
20	02	3	12	L	L	S	S	T L				C	.R	OX	.E		I F
21	02	4	13	L	L	M	L	T L				C	.O		.O		F F
22	02	5	8	L	L	M	L	T L				C	.R		.E		N I
23	02	6	7	L	L	S	S	TANILMP				C	.APER	O	.A		I I
34	03	1	1	L	L	S	L	TA L					.A	ER	.E	N F	
35	03	2	2	L	L	S	L	T					.A	ER	.A	E	N N
36	03	3	3	L	L	L	L	T L				.R	.A		.O		F F
37	03	4	4	L	M	S	L	T					.R		.R		N N
38	03	5	5	L	L	L	L	T N				.A	.S		.S		N N
39	03	6	6	L	M	S	L	T L				C	.R		.R		N N
40	03	7	7	L	M	S	L	T I				C	.A	R	.R		N N
43	03	10	10	L	L	S	S	T M				.A	.O		.O		I I
62	04	6	6	L	L	M	L	.ANIL					.O		.O		I I
63	04	7	7	L	L	S	S	TA IL					.P	O	.P		F F
65	04	9	9	L	L	S	S	T					.R	O	.R		F F
68	04	12	12	L	W	S	S	T L				C	.R		.E		N F
69	04	13	13	L	M	S	S	T				.A	.A		.A		F F
70	04	14	14	L	W	S	L	T				.A	.A	R	.A	R	F F
71	04	15	15	L	M	M	S	T				C	.O		.O		F F
77	05	2	14	L	L	L	L	T				C	.R		.R		N N
78	05	3	6	L	M	S	S	T				C	.R		.E		N N
80	05	5	12	L	M	L	L	. I					.P	R	.P		N N
86	05	11	8	L	L	S	L	T				C	.R		.R		N N
97	06	1	5	L	L	S	S	T					.E		.E		F F
101	06	4	9	L	L	S	L	T				.P	.R		.R		N N
94	06	6	2	L	L	S	S	T					.P		.P		F F
93	06	8	1	L	L	S	S	T					.E		.E		F F
95	06	9	3	L	W	S	S	T					.R		.R		N N
	L= 34	Future	T= 32									S= 14					F= 13
		S= 24	A= 5									C= 12	A= 11		A= 8		N= 15
		M= 6	N= 3									A= 6	P= 4		P= 3		I= 6
	Now	L= 4	I= 6									P= 1	E= 8		E= 11		
		Past	L= 13									R= 1	R= 19		R= 10		Pre'frd
	W= 4	S= 17	M= 4										S= 1		S= 1		F= 19
	M= 10	M= 2	P= 1														N= 11
	L= 20	L= 15	O= 1										O= 9		O= 7		I= 4

EVENT TYPE: D= Demand L= Learning X= extra comment supplied SETTINGS: Formal - Nonformal - Informal  
 FREQUENCY - Now(Nw): Daily-Weekly-Monthly-Less Future(Ft)/Past(Pst): More-Less-Similar  
 K.S.A.=Knowledge,Skills,Attributes: Technical-Accounting-Negotiation-Interpersonal-intellectual-Management-Personal-Other  
 K.S.A.revealed: A=adequate, D=deficiencies, S=strengths, B=adequate, but with incipient deficiencies.  
 DEMAND SOURCE: Client - Associates - Professional Association - Regulatory Body - Other - Self-sought  
 DEFICIENCY CORRECTION Client - Associates - other Person - CPE courses -  
 and LEARNING SOURCE: Reference material - Self reflection - Unplanned experiences - Other

Appendices

APPENDIX C

COMPUTER REPORTS

Ranking of 84 events.

RANKING of EVENT by NUMBER and RANK

Key ID	ACCNT. ID.	ID/L	CLIENT and BUSINESS			PRACTICE and		
			TAXATION	REGULATION	COMMUNITY	ASSOC/STAFF	PROFES. BODY	
2	01	L		1 8 /15				
3	01	L			2 6 /15			
4	01	L			3 9 /15			
5	01	L				4 2 /15		
6	01	D	5 10 /15					
7	01	D		6 1 /15				
8	01	D		7 11 /15				
9	01	D		8 12 /15				
10	01	D	9 7 /15					
11	01	D		10 13 /15				
12	01	D		11 14 /15				
13	01	D		12 5 /15				
14	01	D				13 15 /15		
15	01	D		14 4 /15				
16	01	D	15 3 /15					
Total:			3	8	2	2		
18	02	L	1 11 /15					
19	02	L	2 10 /15					
20	02	L		3 12 /15				
21	02	L		4 13 /15				
22	02	L	5 8 /15					
23	02	L			6 7 /15			
24	02	D			7 6 /15			
25	02	D			8 3 /15			
26	02	D	9 4 /15					
27	02	D	10 1 /15					
28	02	D	11 14 /15					
29	02	D	12 5 /15					
30	02	D	13 9 /15					
31	02	D		14 2 /15				
32	02	D			15 15 /15			
Total:			8	3	3	1		
34	03	L	1 1 /14					
35	03	L	2 2 /14					
36	03	L			3 3 /14			
37	03	L	4 4 /14					
38	03	L				5 5 /14		
39	03	L	6 6 /14					
40	03	L	7 7 /14					
41	03	D		8 8 /14				
42	03	D	9 9 /14					
43	03	L				10 10 /14		
44	03	D		11 11 /14				
45	03	D		12 12 /14				
46	03	D		13 13 /14				
47	03	D		14 14 /14				
Total:			6	5	1	2		
56	04	D	1 1 /15					
57	04	D		2 2 /15				
59	04	D		3 3 /15				
60	04	D		4 4 /15				
61	04	D	5 5 /15					
62	04	L		6 6 /15				
63	04	L	7 7 /15					
64	04	D			8 8 /15			
65	04	L	9 9 /15					
66	04	D				10 10 /15		
67	04	D	11 11 /15					
68	04	L	12 12 /15					
69	04	L	13 13 /15					
70	04	L				14 14 /15		
71	04	L	15 15 /15					
Total:			8	4	1	2		
76	05	D		1 15 /15				
77	05	L	2 14 /15					
78	05	L			3 6 /15			
79	05	D	4 13 /15					
80	05	L				5 12 /15		
81	05	D	6 11 /15					
82	05	D		7 10 /15				
83	05	D		8 2 /15				
84	05	D		9 3 /15				
85	05	D		10 4 /15				
86	05	L	11 8 /15					
87	05	D	12 9 /15					
88	05	D	13 7 /15					
89	05	D		14 5 /15				
90	05	D		15 1 /15				
Total:			6	7	1	1		
97	06	L	1 5 /10					
99	06	D	2 7 /10					
98	06	D		3 6 /10				
101	06	L					4 9 /10	
102	06	D					5 10 /10	
94	06	L				6 2 /10		
96	06	D				7 4 /10		
93	06	L	8 1 /10					
95	06	L	9 3 /10					
100	06	D				10 8 /10		
Total:			4	1		3	2	
TOTALS:			TAXATION	CLIENT and BUSINESS	REGULATION	COMMUNITY	PRACTICE and ASSOC/STAFF	PROFES. BODY
TOTALS:			35	28	8	1	10	2

Appendices

APPENDIX C

ACCOUNTANT PROFILE

QUALIFICATIONS: Accounting, Business  
 PROFESS. ASSOC: ICAA, CPA, NIA STATUS: Fellow, Member, Associate  
 POSITION: Principal, partner, Manager AGE GROUP: 1= -15, 2= 25-40, 3= 40+  
 SIZE PRACTICE: 1= 1-5, 2= 6-15, 3= 16+  
 GEOGR.LOCATION: City, Suburb, Town, Other OTHER INFO?: Y= Yes, N= No.

ACCOUNTANT PROFILE

	Acct. No.	Profess. Qual.& Body	Status	Posit -ion	Size Pract.	Locat -ion	Yrs. Exper.	Sex	Age Group	Other Info?	
office	48	01 AB	I	F	P	.2	..T	19	M	..3	Y
	49	02 AB	I	F	.R	.2	..T	20	M	..3	.N
	50	03 AB	I	..A	.R	..3	..T	15	M	.2	.N
	51	04 AB	I	..A	..M	..3	..T	6	M	.2	.N
	17	05 AB	CPA	..A	.R	1	..T	14	M	..3	Y
	75	06 AB	I	..A	.R	..3	..T	16	.F	.2	.N

The programme used was designed by the researcher, using the applications development tool of FilePro, registered to The Small Computer Company, Inc., of New York. The first consideration in planning the programme was the requirement to accommodate both quantitative data, for statistical analysis, and qualitative data, reproducing word-for-word the comments of the accountants. The resultant data bank had to be able to reproduce data relevant to each accountant and also to reproduce data for interpretation across the range of accountants on any one, or all, of the separate elements of the survey instruments.

Seventy-six data fields were established, ranging in length from two to sixty characters, for display on nine separate screen formats. Twenty-eight separate types of reports were designed, using five processing tables and seven selection tables. Each item of quantitative data was entered once only, in code, and each qualitative comment was entered once only, verbatim, accompanied by a code to link it to its appropriate section. Thereafter, the design of the computer processing tables allowed any combination of data to be reproduced in the reports, without further attention, from the one hundred and nine records generated. Each record provided the identification number for use in linking the data to the accountant, as at Appendix A.

The computer reports in Appendix C, for example, recording the analyses of the demand and learning events, automatically count and total the types of responses to the statistical questions in the survey. These totals are represented in the data presentation diagrams in Chapter Five. A sample of the computer data recorded for one accountant's comments upon one demand event and upon one learning event are displayed at Appendix E.

Following are extracts from one of the processing tables producing the statistical report totals at Appendix C, and from one of the report formats producing the event profile at Appendix E.

Appendices

APPENDIX D

COMPUTER PROGRAMME EXTRACTS

Processing for Statistic Totals

1	If: 5 co "D" Then: pa(2,.0)=pa+"1"; pb(2)="D="	33	If: 46 co "T" Then: hg(2,.0)=hg+"1"; rj(2)="T="	65	If: u co "F" Then: je(2,.0)=je+"1"; jf(2)="F="
2	If: pa=" " Then: fa(16)="LEARNING EVENTS"	34	If: 46 co "A" Then: hj(2,.0)=hj+"1"; rl(2)="A="	66	If: u co "N" Then: ig(2,.0)=ig+"1"; jh(2)="N="
3	If: 5 co "L" Then: pc(2,.0)=pc+"1"; pd(2)="L="	35	If: 46 co "N" Then: rn(2,.0)=rn+"1"; hk(2)="N="	67	If: u co "I" Then: ji(2,.0)=ji+"1"; jj(2)="I="
4	If: pc=" " Then: fa=" DEMAND EVENTS"	36	If: 46 co "I" Then: ro(2,.0)=ro+"1"; rp(2)="I="	68	If: 19 co "S" Then: fb(2,.0)=fb+"1"; fc(2)="S="
5	If: pa ne " " and pc ne " " Then: fa="DEMAND/LEARNING"	37	If: 46 co "L" Then: rq(2,.0)=rq+"1"; rr(2)="L="	69	If: 20 co "C" Then: jk(2,.0)=jk+"1"; jl(2)="C="
6	If: x co "D" Then: oe(2,.0)=oe+"1"; pq(2)="D="	38	If: 46 co "M" Then: rs(2,.0)=rs+"1"; rt(2)="M="	70	If: 20 co "A" Then: jm(2,.0)=jm+"1"; jn(2)="A="
7	If: x co "W" Then: pq(2,.0)=pq+"1"; ph(2)="W="	39	If: 46 co "P" Then: ru(2,.0)=ru+"1"; rv(2)="P="	71	If: 20 co "F" Then: jq(2,.0)=jq+"1"; js(2)="P="
8	If: x co "M" Then: pz(2,.0)=pz+"1"; pj(2)="M="	40	If: 46 co "O" Then: rw(2,.0)=rw+"1"; rx(2)="O="	72	If: 20 co "R" Then: jt(2,.0)=jt+"1"; ju(2)="R="
9	If: x co "L" Then: pk(2,.0)=pk+"1"; pl(2)="L="	41	If: 52 co "C" Then: ry(2,.0)=ry+"1"; rz(2)="C="	73	If: 20 co "O" Then: jv(2,.0)=jv+"1"; jw(2)="O="
10	If: y co "S" Then: pm(2,.0)=pm+"1"; hb(2)="S="	42	If: 52 co "A" Then: ha(2,.0)=ha+"1"; gb(2)="A="	74	If: 25 co "C" Then: iy(2,.0)=iy+"1"; jz(2)="C="
11	If: v co "M" Then: po(2,.0)=po+"1"; pp(2)="M="	43	If: 52 co "P" Then: qc(2,.0)=qc+"1"; qd(2)="P="	75	If: 25 co "A" Then: kb(2,.0)=kb+"1"; kd(2)="A="
12	If: y co "L" Then: pw(2,.0)=pw+"1"; pr(2)="L="	44	If: 52 co "E" Then: qe(2,.0)=qe+"1"; qf(2)="E="	76	If: 25 co "P" Then: ke(2,.0)=ke+"1"; kf(2)="P="
13	If: z co "S" Then: os(2,.0)=os+"1"; pt(2)="S="	45	If: 52 co "R" Then: qg(2,.0)=qg+"1"; qh(2)="R="	77	If: 25 co "E" Then: mi(2,.0)=mi+"1"; ml(2)="E="
14	If: z co "M" Then: pu(2,.0)=pu+"1"; pv(2)="M="	46	If: 52 co "S" Then: hr(2,.0)=hr+"1"; gj(2)="S="	78	If: 25 co "R" Then: kg(2,.0)=kg+"1"; kh(2)="R="
15	If: z co "L" Then: mh(2,.0)=mh+"1"; px(2)="L="	47	If: 52 co "U" Then: qk(2,.0)=qk+"1"; hs(2)="U="	79	If: 25 co "S" Then: mm(2,.0)=mm+"1"; mn(2)="S="
16	If: 17 co "T" Then: py(2,.0)=py+"1"; ly(2)="T="	48	If: 52 co "O" Then: hu(2,.0)=hu+"1"; hv(2)="O="	80	If: 25 co "U" Then: mq(2,.0)=mq+"1"; mt(2)="U="
17	If: 17 co "A" Then: qa(2,.0)=qa+"1"; qb(2)="A="	49	If: 54 co "T" Then: hw(2,.0)=hw+"1"; hy(2)="T="	81	If: 25 co "O" Then: ki(2,.0)=ki+"1"; kj(2)="O="
18	If: 17 co "N" Then: qc(2,.0)=qc+"1"; qd(2)="N="	50	If: 54 co "A" Then: qq(2,.0)=qq+"1"; qr(2)="A="	82	If: 31 co "C" Then: kk(2,.0)=kk+"1"; kl(2)="C="
19	If: 17 co "I" Then: qe(2,.0)=qe+"1"; hc(2)="I="	51	If: 54 co "N" Then: qs(2,.0)=qs+"1"; hz(2)="N="	83	If: 31 co "A" Then: km(2,.0)=km+"1"; kn(2)="A="
20	If: 17 co "L" Then: qg(2,.0)=qg+"1"; qh(2)="L="	52	If: 54 co "I" Then: gu(2,.0)=gu+"1"; gv(2)="I="	84	If: 31 co "P" Then: kq(2,.0)=kq+"1"; ks(2)="P="
21	If: 17 co "M" Then: hd(2,.0)=hd+"1"; qj(2)="M="	53	If: 54 co "L" Then: gw(2,.0)=gw+"1"; id(2)="L="	85	If: 31 co "E" Then: kt(2,.0)=kt+"1"; ku(2)="E="
22	If: 17 co "P" Then: qk(2,.0)=qk+"1"; ql(2)="P="	54	If: 54 co "M" Then: gy(2,.0)=gy+"1"; gz(2)="M="	86	If: 31 co "R" Then: kv(2,.0)=kv+"1"; kw(2)="R="
23	If: 17 co "O" Then: qm(2,.0)=qm+"1"; he(2)="O="	55	If: 54 co "F" Then: ie(2,.0)=ie+"1"; ib(2)="F="	87	If: 31 co "S" Then: kv(2,.0)=kv+"1"; kz(2)="S="
24	If: 43 co "C" Then: ao(2,.0)=ao+"1"; qp(2)="C="	56	If: 54 co "O" Then: iz(2,.0)=iz+"1"; ic(2)="O="	88	If: 31 co "U" Then: lb(2,.0)=lb+"1"; ld(2)="U="
25	If: 43 co "A" Then: qr(2,.0)=qr+"1"; qs(2)="A="	57	If: 60 co "C" Then: if(2,.0)=if+"1"; ig(2)="C="	89	If: 31 co "D" Then: md(2,.0)=md+"1"; mf(2)="D="
26	If: 43 co "F" Then: qt(2,.0)=qt+"1"; qu(2)="F="	58	If: 60 co "A" Then: mb(2,.0)=mb+"1"; mi(2)="A="	90	If: v co "F" Then: lf(2,.0)=lf+"1"; la(2)="F="
27	If: 43 co "P" Then: qv(2,.0)=qv+"1"; qw(2)="P="	59	If: 60 co "P" Then: ij(2,.0)=ij+"1"; ik(2)="P="	91	If: v co "N" Then: lh(2,.0)=lh+"1"; li(2)="N="
28	If: 43 co "O" Then: qx(2,.0)=qx+"1"; qy(2)="O="	60	If: 60 co "E" Then: iq(2,.0)=iq+"1"; ir(2)="E="	92	If: v co "I" Then: li(2,.0)=li+"1"; lk(2)="I="
29	If: 45 co "A" Then: k(2,.0)=k+"1"; o(2)="A="	61	If: 60 co "R" Then: is(2,.0)=is+"1"; iu(2)="R="	93	If: w co "F" Then: ll(2,.0)=ll+"1"; lm(2)="F="
30	If: 45 co "S" Then: l(2,.0)=l+"1"; p(2)="S="	62	If: 60 co "S" Then: iv(2,.0)=iv+"1"; iw(2)="S="	94	If: w co "N" Then: ln(2,.0)=ln+"1"; mg(2)="N="
31	If: 45 co "D" Then: m(2,.0)=m+"1"; q(2)="D="	63	If: 60 co "U" Then: iy(2,.0)=iy+"1"; iz(2)="U="	95	If: w co "I" Then: lt(2,.0)=lt+"1"; lv(2)="I="
32	If: 45 co "B" Then: n(2,.0)=n+"1"; r(2)="B="	64	If: 60 co "O" Then: ib(2,.0)=ib+"1"; jd(2)="O="		

Appendices

APPENDIX D

COMPUTER PROGRAMME EXTRACTS  
Report Format for Each Event

PROFILE OF #wa				No. #4	from Accountant No. #3
	CODE: #2	RANK: #76	trk	ID: <Qrn	
#a	#sa				#ua
	#6				#kc
	#7				#ka
	#8				#ko
	#9				#kr
					#ko
					#kx
					#44
					#uc
					#ud
					#ue
					#uf
					#ht
#b	#sb				#ha
	#10				#hn
	#11				#hi
	#12				#hl
	#13				#hm
					#ho
					#ho
					#hx
					#47
					#48
					#49
					#50
					#51
				#q	
				#uq	
				#oc	
				#oa	
				#op	
				#oe	
				#or	
				#os	
				#ou	
				#oo	
				#ox	
				#53	
				#uh	
				#it	
				#ia	
				#in	
				#ii	
				#il	
				#im	
				#io	
				#ix	
				#55	
				#56	
				#57	
				#58	
				#59	
				#h	
				#ui	
				#ic	
				#ia	
				#io	
				#ie	
				#ir	
				#is	
				#iu	
				#io	
				#ix	
				#61	
				#62	
				#63	
				#64	
				#65	
				#i	
				#uj	
				#66	
				#67	
				#68	
				#69	
				#j	
				#uk	
				#rf	
				#rn	
				#ri	
				#ul	
				#71	
				#72	
				#73	
				#74	
				#n	
				#oi	
				#oi	
				#32	
				#33	
				#34	
				#35	
				#36	
				#n	
				#of	
				#on	
				#oi	
				#of	
				#qn	
				#oi	
				#39	
				#40	
				#41	
				#42	
				#f	

Appendices

APPENDIX E

SAMPLE OF COMPUTER DATA  
Demand Event

PROFILE OF DEMAND EVENT	No. 6	from Accountant No.01
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CODE: b

RANK: 1 /15

ID: 7

EVENT DESCRIPTION

Client required specific advice in relation to company formation in regard to rights of shareholders, directors, protection of capital etc.

EVENT COMMENT

Reasonably technical matter which I would not normally be expected to be able to advise on off the top of my head, however with specific enquiry a solution was found.

EVENT FREQUENCY    Current Practice:    Less than monthly  
                          Future Practice:    Similar frequency  
                          Past Practice:        Less frequently

KNOWLEDGE-SKILLS-ATTRIBUTES INVOLVED

Technical  
Accounting  
Interpretive

ORIGIN OF DEMAND

Client

EVALUATION OF SKILLS

Deficiencies were revealed.

DEFICIENCIES REVEALED WERE:

Technical  
See comment  
My specific knowledge of Company Law did not reveal deep enough detail of the topic.

CORRECTION MEASURES TAKEN WERE:

Associates  
Reference material  
See comment  
The matter was referred to colleagues and research in text books.

REASON FOR CORRECTION MEASURES:

Quickest and most specific and reliable solution.

SETTING PREFERENCE for THESE CORRECTIONS:

Non-Formal

REASON for this SETTING PREFERENCE:

I believe a specific area such as this would be up to me to educate myself in.



Appendices

APPENDIX E

SAMPLE OF COMPUTER DATA

Learning Event

PROFILE OF LEARNING EVENT No. 6 from Accountant No.04

CODE: b

RANK: 6 /15

ID: 62

EVENT DESCRIPTION

(Social) discussion with loans manager from "commercial" division of bank regarding their expectations and criteria for business loans.

EVENT FREQUENCY Current Practice: Less than monthly  
Future Practice: More frequently  
Past Practice: Less frequently

KNOWLEDGE-SKILLS-ATTRIBUTES INVOLVED

Accounting  
Negotiation  
Interpretive  
Intellectual

LEARNING PROMPTED by SELF-INITIATIVE

REASON FOR SEEKING LEARNING

In order to better understand what the financial institutions are looking for in management financial statements, (for future reference).

SOURCE OF LEARNING

Other:  
Loans manager

LEARNING SOURCE PREFERENCE

Other:  
Loans manager

REASON FOR SOURCE PREFERENCE

Straight from the horse's mouth.

LEARNING SETTING WAS:

Informal

LEARNING SETTING PREFERRED:

Informal

REASON FOR SETTING PREFERENCE

As above and social setting tends to relax the speaker - you get more and better information.