

# Accountant, heal thyself

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## *Can accountants afford not to learn on the job?*

**T**he debate on the worth of business schools has raged on into the early years of the twenty-first century, its enduring nature matched only by the ever-rising numbers of students attending management schools seemingly inured to the claims of some that the courses on offer lack both the relevance and types of learning they require for their careers. These doubts about a business school education's utility in the workplace have often slid by those pursuing more vocational management pursuits such as accountancy. However, the clamor for a more socially aware approach has been rising steadily.

### Accounting, auditing and accountability

Three broad issues have come to the fore in the last decade or so that have made would-be accountants sit up and take notice of the world beyond their spreadsheets and gray office walls. First, technology in accounting has progressed along with most other desk-based jobs, so that a grasp of basic software is no longer enough. An awareness of new products on the market, increased demands from stat-hungry management executives and new opportunities such as online reporting require new accountants to be adaptable to new technologies and how they infiltrate their profession.

Second, the dreaded Enron scandal has meant that the focus on the accountability of companies and how they invest and generally go about their financial affairs has put the focus firmly on accountants and auditors. The latter group specifically have borne the brunt of new legislation following Enron in the US, namely Sarbanes-Oxley, and this new wave of auditing activity is the final issue that has brought the ability of accountants to discharge their business accurately, accountably and, most of all, legally under the spotlight.

### On the job

But are these "3 As" being taught in business schools? Should they be taught in business schools? The answers are broadly in the affirmative, although many people would like to see more ethical, social and environmental formal study as part of business school degrees. However, a more pertinent question is: who is teaching these issues after accountants have finished their studies?

One answer to this question involves programs of "workplace learning". This is defined as the acquisition of skills that help develop the individual and the organization through activities completed as a function of their roles in the workplace. These activities include new tasks, team working, observation, informal networking, mentoring, business trips and a host of other tangible and intangible methods of acquiring useful knowledge that will benefit the individual and the firm. In vocational, white-collar professions, it is easy to see how this is done with doctors or dentists who shadow their seniors while reading medical journals and case studies continuously throughout their careers. But how do accountants ensure they are



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similarly infused with the correct current knowledge and attitudes to help them and their firm succeed in a very different corporate world than that they entered a decade or more ago?

### Obstacles and drivers

There are several factors that hinder and help accountants who may wish to benefit from workplace learning in the modern firm. Obstacles include:

- learning the wrong things;
- poor access to relevant activities;
- poor mentoring;
- lack of resources; and
- lack of motivation.

On the other hand, successful workplace learning can be driven by:

- the removal of obstacles such as those listed above;
- structured approach to workplace learning
- positive working environment;
- job flexibility; and
- office environment that facilitates workplace learning (e.g. range of formal and informal meeting areas).

In order to discover what the factors were that determined the ability of accountants to engage in workplace learning, a study was conducted with accountants at trainee, management and partner level in Eastern Canada. Interviews and questionnaires sought to uncover what strategies were already employed, how effective they were, and what impact activities such as e-learning had on day-to-day learning on the job.

### The real world

The results should be a shock to the professional-development programs that are invested in so heavily by firms across North America. Respondents favored learning by completing new tasks, team working and applying past experience, eschewing formal strategies and “reading up”. Obstacles cited included lack of time and too many current tasks to complete, while resources and relative importance were not recorded as barriers to learning, while key drivers included pressure to keep up with accounting developments, informal discussions with colleagues and sheer curiosity. Furthermore, drivers differed for trainees, managers and partners in several interesting ways. For example, partners and managers thought having flexibility in their work drove their workplace learning, much more so than trainees, while trainees cited formal in-house programs as drivers, much more so than managers, and in turn managers more than partners.

### Learning curve

Overall, the results show that the best learning strategies in the workplace are informal, especially on new tasks and with colleagues, while formal strategies are favored by

established partners. Looking to the future, it is evident that a mix of informal learning strategies and more flexible learning platforms such as e-learning are developed and integrated into the day-to-day schedule of young accountants, and not put to the back of the queue as a “nice to have” rather than a “must have” in the development of successful accounting professionals.

Real world developments have forced individual accountants to source ways of keeping up to date with their jobs, with the “3 As” being typical of the main driver cited as “pressure” to keep on tops of events. If we are looking for a rallying call for accounting education among professionals, it could be “The suit is dead. Long live the polo shirt!”. Formal learning needs to be put in its place, while informal learning should be embraced and directed as part of a flexible structure in the workplace.

### Comment

“Canadian accountants: examining workplace learning”, by Hicks *et al.* (2007) is a well focused, relevant attempt to explore just how much store is set by workplace learning in modern accounting firms in North America. Its results, while hardly surprising, reinforce the ideas behind the values of workplace learning, and it would be interested to see such a study take place in big US city law firms and also in other developed countries such as the UK or Australia.

### Reference

Hicks, E., Bagg, R., Doyle, W. and Jeffrey, D. (2007), “Canadian accountants: examining workplace learning”, *Journal of Workplace Learning*, Vol. 19 No. 2, pp. 61-77.

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