Competence Acquisition Issues and Challenges: The Experiences of Accountancy Trainees

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Abstract – *This paper discusses the findings of two Exploratory Focus Group Discussions (FGDs) held with accountancy trainees who are pursuing to become professional accountants. The FGDs are part of a bigger research which aims to inform an understanding of how accountancy trainees acquire competence at the workplace. Two separate FGDs were conducted with selected trainees who are in a process of qualifying for the Chartered Institute of Management Accountant (CIMA) and Association of Chartered Certified Accountants (ACCA). The findings of both FGDs pointed to trainees' related issues such as varying working and learning experiences, juggling between work and study commitment, tuition provider and teaching styles, and comparison of trainees' performances. Other issues are organizational related issues such as the welfare and benefits of trainees, contract and confirmation, and the management of the training program. A striking outcome of comparison of the transcription was that the findings showed some clear similarities but also some differences in the accounts given by the separate group of trainees. This study also discusses the implications of the findings on the role of HR and line managers to facilitate trainees' competence acquisition via workplace learning.* **Copyright © 2016 Penerbit Akademia Baru - All rights reserved.**

Keywords: Competence, Accountancy Trainee, Focus Group Discussion, Workplace Learning

1.0 INTRODUCTION

Accountancy is a profession that plays a significant role in all societies. The challenge of globalization requires professional accountants to have global outlook to understand the context in which organizations operate. Rapid changes in the work environment and pressures for change as a result of globalization, information and communication technology is inevitable in executing accountants' works. The scandals of Enron and WorldCom have definitely changed the landscape of accounting professions nowadays [1]. The goal of accounting education and experience is to produce competent professional accountants [2]. Accountants are expected to demonstrate a high level of expertise; therefore it is imperative that the individuals who become professional accountants possess the essential competencies.

On top of the academic studies and professional examinations, work experience requirements are vital parts of the accounting professional qualifications. Nevertheless, while the path of academic studies and professional examinations are well-structured, the "hidden curriculum" of practical experience of the work of professional accountants is less obvious compared to the university degree and professional examinations [3]. Most of the time, accountancy trainees are more preoccupied with the professional examinations rather than the practical learning

required to become professional accountants and the formal practical experience requirement for accountancy trainees often overlooks the importance of informal learning and the process of how trainees learn in the workplace setting. Part of the reason for the undermining of the importance of self-directed informal learning is that it is seen as less important in professional training than formal study, thus any problems for trainees linked to the workplace are not recognised as part of their key learning experiences. In addition, historical distinctions have been made that segregate education, training, development and learning as separate activities.

Malaysia is shortage of professional accountants even though the demand for these professionals is increasing. The country needs 65,000 accountants by the year 2020. Malaysian Institute of Accountant (MIA) statistics as of 2004 revealed that the number of accountants is only 20,235. Unless there is considerable growth in the number of accountants every year, it is doubtful if Malaysia would be able to meet the targeted number by 2020. Despite the shortage of accountants in Malaysia, the enrolment into accountancy program shows an increasing trend [4] Thus, it is rational to question as to what factors hinder these accounting graduates from becoming accountants, or if they are attempting to be ones, what kind of challenges do these accountants-to-be may encounter in their effort to become competent professional accountants. This study addresses the issues and challenges confronted by accountancy trainees in their pursuit of becoming professional accountants which is relatively unexplored within the context of Malaysia.

1.1 Literature Review

1.1.1 Definition of Competence

An early work to develop the concept of competencies can be traced back in the late 1960s and early 1970s by David McClelland, a Harvard psychology professor who argues that traditional academic examinations did not predict job performance or success in life, thus, should be abandoned. McClelland proposed the concept of competencies instead of the traditional form of assessment [5].

Following the development of the concept of competencies, the word competency was made popular by Richard Boyatzis in his book entitled 'The Competent Manager' in 1982 in which he defined competency as the underlying characteristic of a person that could encompasses a motive, trait, skill, aspect of one's self-image or social role, or a body of knowledge which someone uses. Since the work of Boyatzis in 1982, many attempts were done to clarify the concept of competency and even though the word competency is widely used, few were certain of what it really means and the confusion never stops [6]. Review of the literature found at least ten definitions of competence, competency, and competencies. A list of definitions as proposed by different authors is presented in Table 1.

Different approaches towards competence are largely influenced by the competence movement in the USA and the UK. The UK perspectives on competence differs from the USA perspectives [16]. While competence in the context of USA promotes the behavioural or personal approach, the approach towards competence as in the UK favour the functional or standard approach. The US model of "competencies" is input oriented, whereas the UK model of "competences" is focused on outputs [17]. The differences between the two approaches can be observed in three different ways [5].

Table 1: List of definitions of competence/competency/competencies from different authors

Author	Term	Definition
Tate [7]	competence	"Competence concerns being able to perform, not just know about….Competence is about performing complete jobs in the real world – more about the workplace than the classroom." (pg.35)
Cheetham and Chivers [8]	competence	"Effective overall performance within an occupation, which may range from the basic level of proficiency through to the highest levels of excellence." (pg.54)
Woodruffe [9]	competency	"A competency is the set of behaviour patterns that the incumbent needs to bring to a position in order to perform its tasks and functions with competence". (pg.17)
Robotham [10]	competency	"…the behaviour of a particular individual and characteristics of the people who do the job effectively."
Draganidis and Mentzas [11]	competency	"A competency is a combination of tacit and explicit knowledge, behaviour and skills that give someone the potential for effectiveness in task performance." (p.53)
Spencer and Spencer [12]	competency	"A competency is an underlying characteristic of an individual that is causally related to criterion-referenced effective and/or superior performance in a job or situation". (pg. 9)
Boyatzis [13]	competencies	"Competencies are characteristics that are causally related to effective and/or superior performance in a job." (pg.23)
	job competency	"A job competency is an underlying characteristics of a person in that it may be a motive, trait, skill, aspect of one's self-image or social role or a body of knowledge which he or she uses".(pg.21)
Brophy and Kiely [14]	competencies	"…the skills, knowledge, behaviours, and attitudes required to perform a role effectively."
Ulrich *et al.* [15]	competencies	"Competencies refer to the knowledge, skills, and behaviours demonstrated by individuals in the course of getting their work done" (pg. 22)

First, the terminology used differs between these two continents. While US writers used the term "competency" (plural: "competencies") much UK literature involved the usage of the word "competence" (plural: "competences"). Secondly, the USA approach focused on "people". However, most of the approaches offered in the UK focused on "job" as a centre of competency definition. Thirdly, the USA approach was concerned with behaviours of "superior performance" while the occupational standards in the UK reflected the criteria of "minimum competence" required for the job. In other words, the UK approach is embedding the 'adequacy' connotation, while the US identifies its approach with superior or excellence in performance [27]. For the purpose of this study competence is defined as "prerequisite" such as the training and qualification needed to enter a particular occupation or profession**.**

1.1.2 Competence and Informal Learning at the Workplace

In an attempt to understanding the issues of competence acquisition, one must not disregard a discussion on workplace learning since competence is acquired at work and while performing work. A general theme in the majority of studies on learning is that informal learning supersedes the role of formal training. As such, workplaces have increasingly being recognised as sites for learning. For example, based on in-depth interviews with 140 working people in

ten organizations in the UK, it is claimed that most learning which is of relevance to work is achieved through work-based learning instead of from education or training [19]. The need for workplace learning with regards to acquiring competence is necessary to meet current and future work requirements [20]. In addition, majority of workplace learning happens informally. A survey on the competence development strategies in eleven European companies revealed that majority of the companies rely on informal work-based learning approaches in the process of developing new competencies [21]. In addition, a study to identify informal learning activities among 676 employees of a non-profit financial services company showed that 69% of workplace learning was informal and took place most significantly during the day-to-day execution of the employees' job, and through interactions with supervisors [22].

Factors of global influences such as globalizing forces and rapid technological change; growing awareness of the frequency and importance of informal workplace learning in the working lives of most adult; development of lifelong policies at organization, national, and international level; growing dissatisfaction with the effectiveness of the formal education system and off-the-job training; access to information and ideas on vast array of topic is made readily available by the web, have put forward a growing interest in informal learning [23].

1.1.3 Barriers to and Facilitators of Workplace Learning

Besides the widely accepted notion that workplace is important context for learning, a significant number of studies revealed significant issues with regard to learning at the workplace. Abdul Wahab *et al.* [25] carried out a survey to determine work-environment factors that may inhibit accountants' informal learning activities in Malaysia. They found out five factors which hindered accountants' informal learning as follows: lack of time due to heavy workload; lack of meaningful rewards; lack of fund for learning; limited influences on firm's operation; and lack of support from others.

Another survey with an almost similar objective was conducted by Noble and Hassell [33] to find out the environmental barriers of informal learning among junior hospital pharmacist. It resulted in a number of factors presented in Table 2 overleaf.

A study among 140 people in ten organisations in the UK to identify how they learn to be more effective and to progress their careers found that the interviewees depend a lot on work based learning but support for such learning is lacking [19].

In investigating barriers to and facilitators of workplace learning in small and large knowledge-based firms, Doyle *et al.* [24] interviewed 79 senior and junior managers in 40 small and large firms. The findings outline five categories of barriers which were derived from 104 barriers identified by managers during the interviews. The major barrier is insufficient time, followed by personal factors (for example, attitude, not knowing what is available, not interested in learning), costs too much, inconvenience of learning opportunities (such as poor location and timing), and finally, too much to learn. With regards to facilitators of workplace learning, eight categories of facilitators were identified from 94 facilitators mentioned by managers during the interviews. Support from the company is listed as the most influential factors encouraging managers' workplace learning, followed by technology (i.e: internet search, online communication, web conference and discussions), availability of information, interaction with others, whether or not the learning was essential to job, personal learning desire, use of multiple learning methods, and flexibility of schedule. Sambrook's [26] sought to explore the factors influencing learning in 28 learning-oriented organisations across Europe. The research findings categorise four main factors that influence learning at the workplace such as motivation, HRD, culture, and pragmatics. The details of each category are presented in Table 3 on page 6.

Table 2: Environmental barriers to informal learning for junior hospital pharmacists

Barriers	Components	Consequences
Allocation and structuring of work	Pressures of work	Lack of time
		Tasks simplified
		Learning predominantly reactive
		Environment not conducive to learning
	Working in isolation	Little opportunity for sharing ideas/knowledge
		Limited working relationships
		Lack of feedback
		Misperception of role
		Learning led by the individual
		Few role models
		Minimal collaboration
		Marginal involvement in community of practice
	Rotational nature of work	Overwhelmed by learning
		Continually changing community of practice
Lack of support for learning	Lack of feedback and goals	
	Managers' support for learning	Learn in isolation
		Missed opportunities to learn from seniors
		Lack of coaching or mentoring except through diploma
Structural inhibitors	Lack of work space	Space not conducive to learning
	Location of medicines information and library	Relevant information resources not readily available

Source: Noble, C. and Hassell, K., Informal Learning in the workplace:
What are the environmental barriers for junior hospital pharmacists?
International Journal of Pharmacy Practice, 16(2008) 257-263.

Table 3: Factors influencing learning in learning organisations

Inhibiting	Motivation	Enhancing
Lack of motivation	Managers	Motivation, enthusiasm, involvement
Extra work, unclear role	Employees	Clarity and understanding of own role
Lack of self-confidence		Increased responsibility
Role ambiguity	HRD	Role clarity
Perceived as support function		Perceived as strategic partner
Insufficient learning culture	Culture	Develop learning culture
Difficult to change existing situation		Senior manager support
Lack of time	Pragmatics	Organisation re-structure, job redesign
Lack of resources		Investment in HRD and learning environment

Source: Sambrook, S., Factors influencing learning in work: a comparison of two research projects (European-and United Kingdom-based). European Educational Research Journal, 1(3)(2002) pg. 525.

The author suggests these factors can inhibit or enhance learning. For example, the presence of motivation factor will have positive impact on learning, but without the presence of motivation, managers or employees will miss the opportunities for learning.

Some conditions toward successful performance of workplace learning in relation to the acquisition of vocational skills through apprenticeship learning was suggested by Billett [27] as follows: provide access to a range of vocational activities that are authentic and allow learners to experience both the process and product of their actions; encourage self-initiation and regulation through engagement in relevant tasks which are purposeful for goal achievement; provide access to an expert or range of experts; provide access to a range of other learners by which learners can compare their own performance; and allow sufficient time for learners to become oriented and experience cognitive activities.

In conclusion, informal workplace learning takes place in variety of forms and in different contexts. Successful implementation of informal workplace learning is conditional upon the recognition of its importance and the awareness that multiple factors could inhibit or encourage learning. As such, it is imperative for the learner themselves and the relevant parties responsible for employees training and development to understand, thus playing their roles in informal workplace learning.

2.0 SIGNIFICANCE AND CONTRIBUTIONS OF THE STUDY

Many studies have been done to describe competence, competency models for professionals, and workplace learning but very limited research can be found on how professional accountants acquire such competence especially with regards to workplace learning. This study is significant in describing competence acquisitions via workplace learning, identifying how it takes place, and what factors prompt or hinder it to happen.

This study contributes to a better understanding of the issues and challenges in acquiring competence at the workplace especially for accountancy trainees. The information gathered from accountancy trainees in this study will be important to the managers and leaders responsible for workplace learning in an organization to understand the issues and challenges of becoming professional accountants, thus preparing the right environment for learning to happen. The accomplishment from this study will assist policy makers such as the accounting professional bodies in the development and application of consistent global standards pertaining to the training and development of professional accountants.

3.0 RESEARCH SETTING AND METHODOLOGY

Recognising the important roles accountants play in businesses and other organizations, Company Y, which is one of Malaysia's largest, and most diversified agro-based enterprise headquartered in Kuala Lumpur has taken the initiative to implement an accountancy training program (ATP). Fresh graduates join the company as trainees and are given a training contract with the company to pursue either Association of Chartered Certified Accountants (ACCA) or Chartered Institute of Management Accountants (CIMA) professional qualifications. They receive monthly allowances on top of their tuition fees are paid for by Company Y. Concurrently they also obtain the necessary commercial experience that is required to get their professional accreditation. Under the one-and-a-half year programme, trainees will be posted to Company Y's various subsidiaries to gain exposure to different businesses and accounting and finance functions. The intention of the on-the-job training is to offer the trainees a vast breadth and depth of work experiences. Company Y also engage lecturers to coach the trainees on the syllabus and help them prepare for the ACCA and CIMA examinations.

Two separate Focus Group Discussions (FGDs) were carried out to serve as exploratory study to understand trainees' experiences of learning and working in Company Y. The FGDs were part of a bigger research which has the following objectives. Firstly, the FGD would identify issues regarding the process of acquiring competence among accountancy trainees at Company Y. Secondly, the FGDs were attempted to find out whether there were any significant differences in terms of the accounts of two different groups of trainees pertaining to their issues of competence acquisition and workplace learning. Finally, findings from the FGDs would be used for developing guiding questions for the in-depth interviews at a later stage of this study. FGD was employed since it is particularly appropriate for this study as a procedure to use especially when the goal is to explain how people regard an experience, idea, or event and when little is known about the phenomenon of interest [28, 29].

3.1 Modus Operandi and Protocols of the Focus Group Discussions

In this study, the respondents were contacted through one of the executive of the Human Capital Department in charge of the training program. She provided the name lists of the CIMA and ACCA trainees who were informed in advance about the FGDs dates and time. The FGDs were conducted in two separate days. Having a few days gap allows some room for reflection, as the researcher was able to improve the research technique. The FGDs which lasted for two and a half hours were done first with 6 participants who represent the CIMA trainees and the second FGD involved 7 participants who represent the ACCA trainees. The FGDs were tape-recorded and later transcribed for content analysis.

Those trainees who were involved in the FGDs are the first batch of trainees recruited by Company Y into the Accountancy Training Program. Most of them are graduates from local universities except for one who graduated from the UK. A total of 6 CIMA trainees and 7 ACCA trainees participated in the FGDs. Even though there is no right number of participants in a FGD, Krueger [28] and Creswell [30] argued that typically between 4 to 10 participants should be included in a FGD.

Before the FGDs began, participants were assured about the confidentiality issues and they were assured that pseudonyms would be used to represent the individuals in all types of reporting of the findings. A document which outlines the research purpose and serves as a consent form was distributed to trainees in the beginning of the FGDs. Trainees were asked to read through the document and were offered the opportunities to ask question to verify about the study before they put down their signature, and returned the document to the researcher. The discussions during the FGDs were tape recorded and all dynamic group interactions were noted in the field notes.

During FGD, it is important to avoid any kind of group pressure that would force some trainees to conform to other trainees' responses. In an effort to ensure that all trainees were involved in the discussion and to give equal opportunity for each of them to speak, individuals who seemed to be less receptive were invited to comment by calling their names. In the case the researcher realized that the discussion is diverging from its original objective, the researcher would made necessary interventions. Paraphrasing was done occasionally to confirm the trainees' statement and to invite others to communicate their opinion. To cater for non-responding members, the researcher repeated or rephrased the question to make it comprehensible. The trainees' long silence denotes that the trainees had no more issues and the researcher ended the session.

Data obtained from the focus group discussions were analysed using qualitative content analysis (QCA). The qualitative content analysis has illuminated important themes relating to

the understanding and experiences of trainees about issues surrounding competence and their work-and-study arrangements in Company Y. As proposed by Schreier [31], qualitative content analysis shall be utilized when we are dealing with data that we have collected ourselves such as from interviews and focus groups; when we are dealing with rich data that requires interpretation; on verbal and visual data; and on data that we have sampled from other sources such as the internet. In this study the researcher has collected verbal data from the focus groups which involve a large volume of data. Consequently, the researcher has to interpret the data in order to construct its meaning. As such, qualitative content analysis is appropriate to be used in this study.

4.0 RESULTS

The data analysis revealed a number of issues pertinent to trainees in both groups. Few themes emerged from the FGDs with both groups and some illustrative examples of the trainees' anecdotes are included. Pseudonyms are used to represent the individual trainees.

4.1 Juggling between Work and Study Commitments

According to the trainees, Company Y requires trainees to excel in the professional examination as well as to perform well on the job. This is a very conflicting idea to trainees. Respondent A mentioned that:

"The management actually set that our commitment is to study but our immediate boss said that we should focus on our job as well. So we have a dilemma in terms of our commitment. Which one should we concentrate more, our study or work? In the job we are considered as permanent staff, so, we are given lots of tasks."

(Respondent A, ACCA Trainee)

The trainees expressed their concern over balancing their work and study. Respondent B in particular stated:

"In terms of time, it is quite challenging to study and work. When working, we are required to complete all the jobs. We have datelines to close the account. So, I used to go back late and working over the weekends. I need to come to work on weekends because my boss asked me to come."

(Respondent B, ACCA Trainee)

Most of the trainees agreed that they had significant workload. In particular, Respondent C who had been working as a full time staff in the company for the past two years noted:

"I've been treated like a full-time staff. So the problem is my workload, because I need to manage my time studying and working."

(Respondent C, ACCA Trainee)

Respondent D commented on her working and studying commitment and came up with this conclusion:

"I have tried third time for the exam sitting but I failed twice for two papers and last November I took the same paper for the third time. I think I cannot pass this CIMA because I can't handle work and study."

(Respondent D, CIMA Trainee)

Her feedback was in line with her earlier response when she was probed as to why she took CIMA. This was her comment:

"I never thought about CIMA because I have never heard about it. I went for the ACCA talk but not CIMA. So, during the interview I told the interviewers that I don't want to do CIMA because I'm not sure about CIMA. Finally, when I registered to work, they told me that I have to take CIMA. At that time, I had no choice, so I have to take CIMA. Right now I'm in a dilemma whether to stop CIMA or stop working here. I' am planning to quit this program because not to say it is useless, but I know that I can't go with CIMA, so why must I finish my CIMA exam?"

(Respondent D, CIMA Trainee)

Few trainees raised the issues of re-sitting for the exam and subsequent travelling involved to attending classes. During their first sitting for the examination the classes were held at the company premise and lecturers from University A will come over to conduct lectures. Nevertheless, those who failed their examinations were required to re-sit similar paper and had to travel to University A in order to attend lectures as it is no longer conducted at Company Y premise. The issue was raised by CIMA trainees who failed and re-sitting their examinations. Respondent D, Respondent E, and Respondent F shared similar view that such travelling is exhaustive and wasting much of their time. In view of the 2 hours lecture that they need to attend, they additionally spent 2 hours on the road. Respondent D said:

"Travelling to University A for me is a waste of time because we need to be excused from the office and then spent another 2 hours on the road."

In general, trainees are having problems to ensure their work and studies are in equilibrium. However, they realized that time management is the actual challenge.

4.2 Varying Working and Learning Experiences

There was a mixture of opinions given by trainees with relation to their learning at work experiences. According to Respondent G, she was happy when she joined the training program but later realized that she is not learning as much while doing her job. The following is her comment:

"At first I feel it's a privilege because I've been selected and chosen as one of the trainees. But when I compared myself to my friends outside this company in terms of my knowledge and experience, I am less competent. Maybe I'm not working full-timer, so they give me few job responsibilities."

(Respondent G, CIMA Trainee)

Sharing the same view with Respondent G, Respondent H nonetheless expressed her disappointment of not being able to do anything about her work due to her class schedule. She said:

"I'm doing very simple job as they cannot give me the complicated ones. I don't think I can ask for a more challenging jobs because I'm afraid I couldn't finish the job if I have to attend classes. In my previous exam sitting, I need to attend 3 days of classes and I spent only 2 days in the office. So I couldn't do much work."

(Respondent H, CIMA Trainee)

On the other hand, Respondent A strongly suggested job rotation for trainees in order to become multi-skilled. He added:

"Personally I think the management should provide us the opportunities to work for example 3 months in budget, 3 months in finance, 3 months in consolidations, 3 months in audit. I think as trainees we should learn everything"

(Respondent A, ACCA Trainee)

Respondent I argued that he obtained little exposure as he is frequently required to travel out of the office and sometimes were not able to attend lectures. In contrast, Respondent F expressed his dissatisfaction over his work arrangement that limited his learning opportunity. He said:

"I don't like my work. I'm more interested in management and I was very happy when I was working with the internal audit. I know everything and every day I learn new things. But currently, I'm working in finance and I have to focus on a wider scope. I wish I could learn from the basic, so I can grow. But they [refer to the staff in finance department] don't want to give that kind of work to me. They think that since I am a degree holder, the basic work is meant for the clerk, not graduates. For this reason, I'm not happy, very unhappy, and really not happy with my job.

(Respondent F, CIMA Trainee)

However, some trainees had better work experiences. Respondent E expressed that she is very lucky to have a boss who is a CIMA graduate thus understand better about her situation. She had been assigned to different kind of tasks and admitted that her workload increased overtime. Respondent D on the other hand, appreciated the opportunities given by her boss to try on new tasks even though some of them went beyond her job scope. However, she claimed that there are times that she had very little work to do. She said:

"Sometimes, we have less work to do or no work to do. Because in Company Y, there are many staffs in the finance department, around 40 of them, I think. So they have excessive number of staffs and I don't feel the value of my work."

(Respondent D, CIMA Trainee)

4.3 Tuition Provider and Teaching Styles

The quality of teaching issues emerged as trainees voiced out their concerns regarding the existing lecturers from University A. Respondent E, for instance, raised her concern on the inadequacy of the lectures and tutorials in order to help trainees to understand the subject and passing the examination. Respondent E, who attended classes at College B made the following comparison:

"Their [refer to College B] way of teaching, their method is totally different from University A. In College B, their lecturers are much focused and a CIMA member, he has been teaching CIMA for 10 years. But I think the University A's lecturers may not have adequate experience in teaching CIMA."

She added:

"Going to College B is better because the revision class is only 6 hours but I understand more compared to lessons given by the University A's lecturers."

(Respondent E, CIMA Trainee)

In line with Respondent E, Respondent A argued that trainees should be given the chance to choose their lecturers. However, he claimed that his complaints and suggestions were ignored by the management. He is aware of the fact that there was prior agreement between Company Y and University A in terms of providing the tuition. Therefore, he believed that it is impossible for trainees to choose their own lecturers. The following is a remark made by Respondent A:

"Some of the trainees are complaining that they are not comfortable with some of the lecturers. So I take the initiative to raise the issue to the management. I try to propose to the management that we should survey other lecturers at private colleges other than University A. But at the end, the management said that we have no right to choose the lecturers. I am really upset because management just put this issues aside."

(Respondent A, ACCA Trainee)

4.4 Comparison between CIMA and ACCA Trainees' Performances

Trainees accentuated that there are instances in which the management and other staffs were comparing CIMA trainees with ACCA trainees in terms of their abilities to pass the examinations. The ACCA trainees' curriculum is divided into non-core and core papers, and the CIMA trainees' curriculum are divided into managerial level and strategic level. While the ACCA trainees are allowed to take the core papers even before they completed the non-core papers, the CIMA trainees are only allowed to progress to the strategic level once they passed all the papers at managerial level. CIMA trainees realized they are the disadvantage and seen as a weaker group compared to ACCA trainees. Respondent E stated:

"We have 2 programs here, ACCA and CIMA. So when compared to ACCA, we are much more behind them because most of them are sitting for the last paper. For example, the non-finance people, the HR people, they don't know the exact details of the syllabus and all that. So they are comparing us from time to time. It is stressful because everyone expects us to pass, and then when we failed, the word goes around, like we are wasting the company's money."

(Respondent E, CIMA Trainee)

4.5 Trainees' Benefits and Welfare Issues

Welfare and benefits were the mostly discussed issues during the FGDs with both groups. Trainees felt that their welfare is not well taken care of by Company Y. For instance, all of the trainees are entitled for 10 days of annual leave but were not given any sick leave. However, there are a small number of trainees who are offered sick leave on top of their 10 days annual leave depending on their superior or head of department discretion. This was due to the fact that trainees are working at different subsidiaries which have different policies. Respondent I was the first to respond to this issue and according to him:

"For your information, we did not have any medical leave and our annual leave is 10 days, if you are sick for 10 days, then all of your annual leave is gone."

(Respondent I, CIMA Trainee)

Respondent F who claimed of experiencing an unfamiliar illness voiced out his concern over the leave issues. He stated:

"Talking about annual leave, it matters so much to me actually. I experience an unknown sickness. So I took a lot of sick leave previously. However, the sick leave is not treated as sick leave but as annual leave instead. So, right now all my annual leave expired. If I were to take leave, I have to take the unpaid leave."

(Respondent F, CIMA Trainee)

The issues of study leave also emerged when trainees discussed the company's provision of annual leave. It is understood that during the trainees' first sitting of ACCA or CIMA examinations, there were no provisions given to them in terms of study leaves. It is evidenced that all trainees perceived study leaves critically important to their revisions because they considered the ACCA and CIMA examinations as tough and challenging. According to one of the CIMA trainees, they were recommended to take leave in order to revise for their exams by lecturers and top management of CIMA. Respondent H, for example, expressed her concern on this issue. According to her:

"I suffer when it comes to the study. Because actually for the first sitting, we did not get any study leaves before the exam."

(Respondent H, CIMA Trainee)

When this focus group was conducted, the researcher was told by trainees that the management of Company Y has approved a two-day study leave prior to the trainees' examination days for each paper they are sitting. Majority of the trainees are happy with such improvement, except for a few ACCA trainees who expressed their discomfort over the management requirement of doing the revision at the office during the working hours as a way of avoiding misuse of study leave among trainees. The trainees treated such order as an indication that Company Y did not trust them. Respondent B, for example, argued that different people have different styles of learning and require different kinds of environment in order to be able to concentrate. Respondent B advocated that trainees should be given the flexibility to choose the most suitable place for them to revise. She noted:

"Because some of us have different styles of studying, we may need new environment to study to better understand and remember what is being studied, right? So, it gives a little pressure on us to be treated that way"

(Respondent B, ACCA Trainee)

Respondent F made a further comment by making a comparison with other colleagues who are working with other firms. He claimed that his colleagues outside are much more fortunate due to the flexibility of their company's policy with regard to leaves and time-off from work. According to Respondent F:

"My friends from other companies also have study leaves but they are bounded. Currently they are pursuing MACPA [Malayan Association of Certified Public Accountants]. So, if there are any conferences or talks they have to attend, they can attend during the working hours."

(Respondent F, CIMA Trainee)

Apart from the issues on leaves, trainees talked about benefits and it was found that trainees are entitled for monthly allowances, medical allowances and yearly incentive in a form of small amount of bonus. Respondent A voiced out his dissatisfaction over this topic. He stated:

"The salary, bonus, allowances and other incentives that we get are not equivalent to the permanent staffs. We consider this as not fair to us as we are working and put an effort for the company as well"

(Respondent A, ACCA Trainee)

Respondent E indicated her dissatisfaction over the small amount of consolation payment (bonus) which is given to trainees. She stated:

"We only have the small amount of bonus, so our motivation level is very low, all the work that we do are our contributions to the company right? So, I personally feel that all of us are entitled to bonuses because we already served 1½ years here."

(Respondent E, CIMA Trainee)

However, Respondent A admitted that the benefits issue was not his main concern compared to his study. He added a point on the provision of the yearly medical allowances which to him is relatively too little. The company policy stated that trainees are required to reimburse the company in case of surplus medical expenses spent by trainees. This created further frustration among trainees. One of the trainees suggested that Company Y should do market survey in order to ensure trainees are paid competitively.

4.6 Trainees' Contract and Confirmation Issues

Multiple views were expressed by trainees regarding their training contracts. Respondent F, for instance revealed that the training contract has created multiple problems that developed further conflicts between management and trainees. Respondent I was not happy as to how the contract was written and he thought that the management is not serious about the matter. His complaint was:

"The contract is not clear. There's nobody to explain to us about the contract."

(Respondent I, CIMA Trainee)

According to Respondent E, the wordings in the contract indicated that it was not written by someone who is well versed about contract. In similar view Respondent I added:

"I think it [contract] is written by a practical trainee."

(Respondent I, CIMA Trainee)

The discussion over the contract issue has led to the discussion on job confirmation. CIMA trainees expressed their problems relating to job confirmation. According to them, CIMA requires all its candidates to have a minimum 3-year working experiences before they apply for their professional memberships. However, this requirement was lately notified to them which was done 1½ years after they signed the contract with Company Y. Respondent E, for instance, was not sure as to when her confirmation is due. She said:

"The requirement from CIMA is that we need to have 3 years of working experiences. So, we are not certain right now whether our confirmation comes after 3 years, or in 1½ years, or after completing the studies as stated in the agreement. So we are not certain about our condition yet. So right now our motivation is very low. We got allowances they call it but not salary. So, are we going to be in this situation for the rest of the 3 years or not? (Respondent E, CIMA Trainee)

Respondent D expressed her disappointment over Company Y management which she claimed is not taking any actions to clarify their confusions over the contract issue even though they have brought the issues to their attention. She said:

"I want to know whether our confirmation is after we completed our studies or after1½ years. We have highlighted to them [referring to the management] but they said we will discuss it later."

(Respondent D, CIMA Trainee)

Besides creating confusion, the contract also caused trainees to worry about passing the professional examination and their abilities to finish their study within the stipulated time stated in the contract. One of the trainees said:

"I don't know about my career advancement and also about my position in the company, because I'm still not confirmed yet. Thus, I cannot get other benefits like other permanent staff. I guess it depends on our study. The faster we pass the exam the faster we can get the confirmation. But we don't know when we will pass the exam because it's quite hard."

(Respondent J, ACCA Trainee)

Respondent K and Respondent C considered confirmation as the most important issue above other matters as it affects their future in the Company. Respondent K referred to other ACCA trainees whom had been issued warning letters. He stated:

"Some of us already got the warning letters. They [referring to the management] threatened to terminate us but we are not sure whether the management is going to terminate us from this program or terminate us from the job."

He added:

"Actually they [referring to the management] do not really know about the detail of the contract as well. If we quit from this program, do we have to repay all the cost that have been incurred?"

(Respondent K, ACCA Trainee)

Commenting on the same topic, Respondent J presented her opinion as follows:

"In the contract, it is stated that we are given 1½ years. If we cannot pass, then we get further 1½ years. But after 1 year, some of us were already given the warning letters."

(Respondent J, ACCA Trainee)

The contract and confirmation issues were interconnected. Most of the trainees perceived the contract as not specific and not reliable. Therefore, trainees cannot predict as to how long their training period would be and when they are going to be confirmed and thus, entitled for other privileges like permanent staff.

4.7 The Management of Accountancy Training Program

Many trainees voiced out their concern over the management of the accountancy program which is put under the responsibility of Human Capital Department. Most of them were pessimistic towards the company's policies and ways of handling their problems. Respondent F advocated that the management is not a good listener. Respondent C perceived the management to be lack of experience in managing the program, whereas Respondent K assumed that the management style is autocratic because they were forced to pass their examination at all cost without considering trainees' constraints. Respondent B clearly voiced out her dissatisfactions towards the management. She said:

"The way the management treat us, I think is quite disappointing. Maybe because we are being sponsored to study so they put pressure on us. But I think sometimes it is too much because we have tried our best to pass the exams. I think we need their [Company Y] considerations and understanding. When we failed, they put the blame on us by saying we did not study. They

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should understand that we have tried but the way the management are handling this program is very unsatisfying."

(Respondent B, ACCA Trainee)

In addition, majority of the respondents in both groups explained that the company's policies were unjust. They argued that the policies are not standardized across subsidiaries where several trainees are attached to. Some subsidiaries treated trainees like other permanent staffs, thus trainees are entitled for sick leaves. Some of the immediate managers imposed key performance indicators (KPIs) and appraised trainees' work performance while others did not. In this situation, trainees who have KPIs and performing well would have the opportunities to get higher bonus. Respondent E noted:

"The problem is that we are recruited by Company Y, but we are assigned to different subsidiaries. So, different subsidiaries have different policies. They try to standardize but not all are really doing the same thing. So, my terms of employment would be different from hers."

She added:

"Trainees are not evaluated based on any KPIs whatsoever because the KPIs determine bonus. The increment is only for confirmed staff, but some of us have KPIs because their bosses insist on that"

(Respondent E, CIMA Trainee)

Respondent I expressed his concern over the department actually responsible of the training program. During the initial commencement of the accountancy training program there was a bit confusion as to which department should lead the program. He said:

"Firstly is about the line of authority. We don't know which department or which person is in charge of this program, whether it is Finance, HR, or Company Y Academy. We don't know but during the first year we report to the head of finance group, then there are some conflicts and Company Y Academy comes in."

(Respondent I, CIMA Trainee)

Respondent E raised the issue of their examination results that went to the management before trainees personally obtained theirs a few days later. She considered this as breaching her privacy.

5.0 DISCUSSION AND CONCLUSION

This study was conducted for the purpose of understanding the process of acquiring competence at the workplace experienced by accountancy trainees. Data collection was done via Focus Group Discussions which were conducted in two separate sessions with CIMA and ACCA accountancy trainees. The data gathered pointed to the fact that the trainees were facing several issues and challenges namely: juggling between work and study; varying working and learning experiences; tuition provider and teaching styles; comparison of trainees' performances; trainees' benefits and welfare issues; trainees' contract and confirmation; and the management of accountancy training program.

The issues of juggling between work and study indicated that trainees were facing a challenging time to fulfill the demand of working and passing their professional examinations simultaneously. This situation may jeopardise trainees' ability to grab learning opportunities available at the workplace. This finding is in line with previous researches by Abdul Wahab *et al.* [25], Sambrook [26] and Noble and Hassell [33] which highlighted lack of time due to heavy workload, lack of resources, and pressures of work as among the barriers of informal learning at the workplace. While the issue of balancing between work and study is influenced by individual trainee characteristics, the other issues highlighted by trainees were mainly caused by other persons in the organisation. For example, the different workload and learning experiences of each trainee are very much depending on the task assigned to them by their superiors. In addition, trainees are not in a position to change the policy regarding their terms and conditions of employment in the company which affect their welfare and benefits because it is the jurisdiction of the management of the accountancy training program. Therefore, trainees depend on these people to facilitate their workplace learning experiences. Unfortunately the findings showed that there was lack of support for trainees with regards to learning and performing at the workplace. This phenomenon of lack of support may hinder trainees' workplace learning as cited in earlier researches which examined the barriers to workplace learning [25, 26, 33]. This finding is consistent with previous study by Cunningham *et al.* [19] which found lack of support for work based learning from managers.

This issues warrant for further investigation because support from the company is listed as the most influential factors of workplace learning as suggested by Doyle *et al.* [24]. Furthermore potential employees consider the opportunity to gain experience and the opportunity for advancement with the employer as the most important factors affecting their employment choices as evident in the study of Demagalhaes *et al.* [32].

In summary, the two FGDs were successful in understanding what was going on with trainees with relation to their competence acquisition and workplace learning. Some of the issues raised by trainees are organizational related issues such as the welfare and benefits, contract and confirmation, the management of the training program, and tuition provider. Other issues are more trainees related such as varying work and learning experiences, juggling between work and study commitment, and comparison of trainees' performances. It was found that there were similarities and differences in the findings between the two groups of accountancy trainees. However, the CIMA trainees raised relatively more issues compared to the ACCA trainees. This findings are exploratory in nature thus are limited to the discussions held with 13 accountancy trainees in Company Y. As such, further probing is warranted to understand individual perspective regarding this issue via the in-depth interviews.

The implication of the study findings is that, these trainees need to be guided on how to maximize learning opportunities available at the workplace in their effort to become competent professional accountants. Professional learning is increasingly considered as learning in the workplace. Therefore, employer of accountancy trainees should play a central role in ensuring trainees gain appropriate work experience, motivating and supporting candidates as they prepare for the professional examinations, and in supporting the relationship between trainees and their workplace superiors or mentors. Explicitly, the HR department of an organization should take the lead in facilitating access towards workplace learning opportunities, even though supporting workplace learning is ultimately a shared responsibility between HR and line managers. Consequently, HR and line managers should work closely together to provide favourable workplace environment to nurture accountancy trainees' competence development. In addition, it is recommended that professional bodies, such as MIA, CIMA and ACCA plays

a bigger roles in helping employers to facilitate and continuously support trainees' informal learning in workplace settings. Beyond doubt, it is the role of academics at higher education to equip accounting graduates with the right skills and attributes to succeed in the workplace. Subsequently, employers are responsible to train the graduates they recruit and ensure that competence can be developed within the specific time frame.

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