A CALL FOR ACTIVE HR PERSONNEL INTERVENTIONS

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─**Abstract** ─
Review on the massive literature on competence reveal the four main approaches to competence which are the behavioural approach, the standard or functional approach, the holistic approach, and other approaches that are considered to underlie successful managerial performance. In other aspect, the literature focuses on professional education and competence-based approach to training with regards to professional accountants which highlight the importance of informal learning in work organisations. However, there is a dearth of research that looks into the process of how accountancy trainees acquire competence at the workplace setting. The purpose of this paper is to report part of the research findings of a study which was aimed to form an understanding of how accountancy trainees acquire professional competence. It investigated issues relating to the process of acquiring competence of Chartered Institute of Management Accountants (CIMA) trainees who are in a process of qualifying their professional examination. Two Focus Group Discussions have been conducted in the early stage of the study followed by sixteen in-depth interviews with trainees and two in-depth interviews with HR Personnel at two separate locations of Company X in the U.K. A striking outcome from the in-depth interviews revealed poor involvement and support of HR Personnel on trainees which contributed to less meaningful informal learning experiences and impeded the competence acquisition of the trainees.

Key Words: *Competence, HR Personnel, Informal Learning, Mentor.*

JEL Classification: M

1. INTRODUCTION

1.1. The background of the study

In the early years, accounting training was in the form of apprenticeship (Shackleton, 1992). The system of apprenticeship and examination required trainees to attend part-time study in a higher education institution to study accounting, law and economics, and exemptions were granted to graduate trainees, consequently, reducing their five-years apprenticeship to three-years (Windram, 2003). The goal of accounting education linked to practical experience is to produce competent professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work (IFAC, 2004a, p. 27). According to IFAC (2004a), the education and practical experience of professional accountants should provide a foundation of professional knowledge, professional skills, and professional values, ethics and attitudes to enable them to continue to learn and adapt to change throughout their professional lives (p. 27).

Although gaining practical experience working alongside management accountants is one of the stages in the qualifying process, there are no clear descriptions of how the work experience should be conducted. Windram (2003) argued that the "hidden curriculum" of practical experience of the work of professional accountants is less obvious that the university degree and professional examinations. Most of the time, 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. In the case of training of professional accountants, there has been poor ongoing recording and analysis of individual work experiences and learning achieved to guide trainees, except for ticking boxes to record work achievement in their

logbooks during the training period. There are several authors who provide evidence that most vocationally related learning takes place at work (Marsick, 1987; Marsick and Watkins, 1990 and Eraut, 1997) but there is no single theory that underpins learning at work.

2. METHODOLOGY OF THE STUDY

The study was conducted to inform an understanding of how Chartered Institute of Management Accountants (CIMA) trainees acquire competence at work. The primary research approach was qualitative thus, two separate focus group discussions were held trainees in two separate locations followed by in-depth interviews with sixteen CIMA trainees and two HR Personnel in a single case setting of a multinational company (Company X) in the U.K. Data from the focus group discussions were analysed using content analysis while the latter using grounded theory approach.

3. FINDINGS OF THE STUDY

Further insights from the interviews with the HR Personnel disclosed their pre-conceptions which failed to acknowledge individual trainees' differences and learning needs; the ineffective mentoring system of Company X; disparities over claims made between HR Personnel and trainees regarding inspection visits to the Financial Training Scheme (FTC) site and dissatisfactions over the quality of junior Tutors at FTC; as well as disagreements over issues pertaining to attachments; the performance review process; and the salary determination of trainees.

3.1 Pre-conceptions of the HR Personnel

Findings from the study revealed some issues surrounding the pre-conceptions of the HR Personnel about the trainees which explained the way they treated these trainees. Among others the pre-conceptions that they held about trainees were that trainees' situations were much better than experienced by earlier generations of accountancy trainees; there was no need to support trainees who failed the exams; all trainees were much the same; the mentoring system worked; the selection of trainees was effective; and trainees should all be able to acquire high level competence in Company X without difficulty.

3.1.1 Trainees circumstances were far better than in previous times

It was surprising to find out that HR Personnel commented that the trainees' circumstances were far better than they themselves and their contemporaries had experienced. Rachel (an assistant Training Manager) claimed that current trainees had more privileges as they got time off work to go and study at the FTC in location Y. In comparing the accountancy trainees' circumstances to her current situation, Rachel said that she was grateful that she got more time studying for her Chartered Institute of Professional Development (CIPD) papers this time of the year, even though she had to do most of her studies in the evening after working hours. In similar argument, Patricia the Training Manager was also comparing her previous experience, and concluded that these current trainees were more privilege compared to those in her time doing CIMA. According to her not only had she undergone tougher challenges, but also her experiences were much different from the current trainees.

3.1.2 Failing trainees should not be given much support

Besides assuming that current trainees were much better off than those of the past, HR Personnel also assumed that there was no need to support those trainees who failed their exams. According to them, the Company would support everything for the trainees for their first exam sitting and trainees were expected to pass. As a "penalty" for failing, trainees not only needed to pay for the fees of the re-sit papers, but they also needed to deduct their time (one day) off work going to FTC from their annual holiday provision. Rachel further explained that they would consider trainees' situations case by case, and would only consider helping failing trainees if they were questioning why they failed when they had been known for doing well in their progress tests. This pre-conception was firm, that trainees who had failed should not be given further support because they had been expected to do well, and was maintained regardless of their circumstances leading up to the exams. HR Personnel thought that trainees' better study opportunities compared to the HR Personnel's own experiences justified the view that trainees should not be failing or unable to cope with the exams.

3.1.3 Trainees are all the same

It has been discovered in this study that CIMA trainees in Company X have come from both finance related and non-accounting degree qualification backgrounds. While some trainees had only first degree qualifications some others came to

Company X with postgraduate qualifications. Having an accounting related degree meant that trainees would get more study and examination exemption from CIMA, and would be able to start their CIMA exams at the Intermediate Level. Hence, their training would be much advanced relative to those who had to start with the Foundation Level because they did not have a related degree. The HR Personnel claimed that those trainees who did not have a relevant degree were found to do well in the exams, without focusing on the fact that those who had exemptions due to their relevant degree would be able to sit the exams at a higher level, and be able to stay ahead of other trainees in terms of exam passes and job responsibilities. However, it was assumed that those with maximum exemption were more capable than those starting the scheme from Foundation levels (or with no exemptions at all). This starting difference has already created a gap between trainees who started in the same time period, but where one could be allocated a "real job" with "real responsibilities" compared to another. To make the situation worse, the gap also created further differences, leading to trainees having different salaries due to the fact that the salary determination was based upon the type of work trainees carry out in their attachments. In this case, a "real job" meant more responsibility. It was assumed that if the trainees had done well in the one-year attachment, they were much more successful trainees than those who were doing the six-months attachments.

3.1.4 The mentor system worked

HR Personnel pre-conceptions included the idea that the mentor system worked for all trainees. They had the idea that the mentor could help trainees in providing some advice in terms of career development as well as being someone for the trainees to talk to more broadly. Trainees were expected to gain further benefits in terms of networking via the mentor link. According to the HR Personnel the mentoring concept was part of the policy of Company X. Each trainee was assigned to a mentor and for CIMA trainees their mentors were among the Finance staff. However, according to Rachel, it was up to the trainees to develop their relationships with their mentors after the HR Personnel had done their first initial step of assigning them with their own mentors. HR Personnel selected the mentors based on years of experience, an excellent career profile while working with Company X, having a full understanding of CIMA trainees and an approachable manner. Little consideration was given towards matching individual trainees with the compatible mentors and HR Personnel emphasised only the role of trainees in making the relationship work. However, trainees contradicted such

claim because most of them placed little reliance on their mentors due to the unavailabily of the mentors to be contacted and the geographical distance of the mentors' locations. Trainees preferred to refer to their work colleagues and managers for solving any work-related problems.

3.1.5 Selection of the trainees (disregarding individual differences and needs)

The HR Personnel's further pre-conceptions included in-built advantages from the way they had thoroughly selected the trainees. They claimed that trainees were carefully selected so that they were well motivated and could be easily progressed through the training scheme. However, passing through the selection process was not sufficient of itself to ensure success if the HR Personnel failed to identify that these trainees were different individually and had different individual learning needs. It was evident that HR Personnel emphasised having the right individuals who were well motivated, regardless of their educational background, as long as they showed strong interest in the CIMA scheme in Company X. They assumed that trainees would excel in their learning, hence showing few tendencies to fail. Having the "right individuals" also meant that learning was the sole responsibility of those individuals without any particular support from the HR Personnel. The HR Personnel expected all trainees to do well and those who were not successful in coping with the pressure would fail in the scheme, and this would be the trainees' fault.

3.1.6 How trainees could acquire competence in Company X?

It was stressed earlier that the HR Personnel emphasised having the right individuals for the training scheme, with an ongoing assumption that these individuals would then do well in the training scheme. The next pre-conception concerns how trainees could acquire competence. HR Personnel assumed that trainees should be aware that they could acquire competence anywhere and at anytime within Company X's environment. HR Personnel also claimed that other courses available in Company X were to help trainees in filling in their skill gaps, but it was totally up to the trainees to decide on the number of courses that they wished to attend. In this case, HR Personnel showed little effort in advising the trainees on optional courses (besides the compulsory ones in the scheme) that they thought could benefit the trainees. Rather, they left the decision over choosing optional courses to the trainees, who might not be aware of the significant of taking such courses in the first place. Eventhough, HR Personnel claimed that there were a lot of opportunities for trainees to develop their competence in

Company X, and attending optional courses was one of the ways trainees could do this. However, from their statements, it can be understood that HR Personnel placed little emphasised on helping the trainees to figure out the right courses that they should take in order to enhance their professional development.

4. DISCUSSIONS

The findings in this study revealed the critical role of the HR Personnel, not only in designing a comprehensive, well-structured training and competence framework, but also in helping develop trainees with the appropriate attributes, and ensuring that trainees adhered to the framework. The HR Personnel evidently took little responsibility for the support of workplace learning at the individual level. This issue is strongly addressed by Windram (2003), where he argues there is no effective guidance or even recording of the learning from work experience of accounting trainees, except for ticking boxes so as to record work achievement during the training period. He also added that the adaptation, socialisation and transition from higher education to work are left for the trainees to sort out for themselves. The scenario outlined here of the training in Company X shows a similar picture. As such, trainees were evaluated in terms of expected skills and performance based on ticking boxes in the performance development review (PDR) forms, in adherence to the competence framework outlined by the Company and CIMA the professional body. During this process, the HR Personnel were not relating to other issues beyond those relevant to ticking the boxes, for example, the need to give more time to trainees during their early transition period moving into the workplace.

From the study, it was revealed that many of the problems associated with the training scheme from the viewpoint of the trainees were due to poor understanding of the process of learning at the workplace, the roles that HR Personnel might be expected to play in support of workplace learning at professional level, and one might argue the relationship between HRD as a Company X function and individual development into becoming a professional; see for example Garavan (1997), Antonacopoulou (1999, 2001) and Robotham (2003). Robotham (2003) emphasises that the agenda of improving learning in the context of training often appears to be of secondary importance as an organisational objective. According to the author, learning itself appears to warrant little interest in the majority of training programmes, and sharing a similar view, Cheethm and Chivers (2001, 2005) also expresses the lack of concern

among organisations over the informal learning at the workplace. In fact, Antonacopoulou (2001) argues that the lack of focus on the importance of learning has been due to the historical distinction made between education, training, development and learning which are often seen as separate activities. This distinction in some ways is artificial and Robotham (2003) believes that it does not represent the contemporary thinking about learning. The researcher believes that the HR Personnel of Company X seemed to underestimate the importance of learning informally at work, hence not giving enough support and guidance to the trainees during the training period. Their minimal involvement and poor communication with the trainees had left trainees on their own to experience learning informally at the workplace, and it is concerning that many learning opportunities were either missed or were poorly understood by the trainees.

5. CONCLUSIONS

In brief, findings in this study revealed that many of the problems that hindered trainees' competence acquisition were mainly due to the poor execution of the roles of HR Personnel who evidently shown little involvement and support to the informal learning of the trainees. In any qualitative research, there are several factors for example the investigator on the study, the principles and consequences of sampling, and the organisation and interpretation during analysis, will affect research, and are closely related to different aspects of validity (Malterud, 2001). However, the findings from this single case study have provided a great deal of insights and directions for future research considerations. Evidences from this study highlighted the lack of communication between HR Personnel with trainees and their inadequate support to the trainees' informal learning experiences which urged for the need for HR Personnel interventions in the process of competence acquisition and learning of the trainees at the workplace. It is hoped that future research should focus on the role of HR Personnel with regards to their dilemma and commitments to the organizations as well as issues surrounding competence of the HR Personnel.

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