

INFORMAL LEARNING AMONG ACCOUNTANTS IN A DUTCH ACCOUNTING FIRM

Factors on informal learning in a Coordinated-Market Economy Accounting
Firm



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ABSTRACT

More and more professions require constant learning from their practitioners, as does accountancy from accountants. As such accountancy firms need to think of how to organize their organization that it can support learning. Research has shown that informal learning makes a greater contribution to learning among professionals than formal learning (Bolhuis & Simons, 2011).

The aim of this thesis is to understand how informal workplace learning can occur within an accounting firm in a Country in a Coordinated-Market Economy like the Netherlands. In order to do this, the following research question has been answered: How do workplace learning related factors found within an accounting firm in a Coordinated-Market Economy enable informal learning? In this case, workplace learning related factors refers to factors that can enable workplace learning, commonly referred to as workplace learning facilitators, and factors that can impede workplace learning from occurring, commonly referred to as workplace learning barriers.

To answer the research question interviews have been conducted with associates within a Dutch accounting firm. Associates for this thesis are accountants that are working towards their chartered accountant designation or who have it, but haven't reached the status of manager yet. These accountants were selected because of their greater exposure to their organizations learning culture and structure. From the interviews it became clear that factors that enable informal learning to occur are strongly related to a culture conducive to learning which leads to a greater willingness among colleagues to help each other. Also the office design, which is based on an open office space, helps to make people easily accessible which leads to an easier knowledge exchange.

Based on the results it is recommended to accountancy firms to create a strong culture supportive of learning and to provide opportunities for colleagues of all levels within the accounting firm to get to know each other, either through work related events or through social events. These results are from interviews with associates. For a better understanding of how to improve learning it is suggested for further research to include the point of view of higher level accountants. It is also suggested to involve accounting firms from other Coordinated-Market Economy countries to verify if the findings of this research apply to more Coordinated-Market Economy accounting firms.

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1 Introduction

For more and more professions, constant learning has become an integral part of their work (Manuti, Pastore, Scardigno, Giancaspro & Morciano, 2015). Not just because there is a constant change in job-related content, but also because changes in technology and businesses require them to keep their knowledge up to date (Kessels & Poell, 2011). As learning is becoming a given constant, companies have started to think more about how they can shape their organization to support learning (Bolhuis & Simons, 2011).

When thinking about learning, Bolhuis and Simons (2011) state that this is mostly thought of in terms of courses, training and education. According to Bolhuis and Simons, several researches have shown however that formally organized trainings only make a limited contribution to the learning process of people (Bolhuis & Simons, 2011). From these researches it became clear that informal learning makes a greater contribution to learning among professionals, or as Marsick and Volpe (1999, p. 3) state, “informal learning has always been the most pervasive type of learning at the workplace”. To some extent this can be explained because besides following different trainings, learning also takes place by gaining experience and by interacting with different people (Bolhuis en Simons, 2011; Hicks et al., 2007).

1.1 Workplace learning and its relevance

One of the professions where workplace learning is a challenge is accountancy. Apart from job-related changes, the International Federation of Accountants requires mandatory continuing professional development schemes (Lindsay, 2016). For accounting firms this raises the question of how to organize learning within their organizations as efficient as possible.

1.1.1 Scientific relevance

Over the years, different researches have been performed to understand how learning within accounting firms takes place. Among them are researches performed in American, Canadian and British accounting firms (Watkins & Cervero, 2000; Hicks et al., 2007; Paisey, Paisey, & Tarbert, 2007). The countries mentioned above are considered Liberal Market Economies (Kleinknecht, n.d., slide 11; Hall & Soskice, 2001, p. 8). These economies are characterized by firms with greater hierarchy, short job relationships, modest benefits, a hire-and-fire principle and more conflicts within the job (Kleinknecht, n.d., slide 12). Other countries, such as the Netherlands, Belgium and Germany, have a Coordinated Market Economy (Kleinknecht, n.d., slide 11; Hall & Soskice, 2001, p. 8). Here employees have stronger employee protection and labor relationships are known to be cooperative (Kleinknecht, n.d., slide 12). This difference in approaches towards work could affect the way learning takes place

within a Coordinated-Market economy accounting firm on the one hand and within a Liberal-Market economy accounting firm on the other.

This research responds to a gap in literature since research on informal learning within accountancy firms in a Coordinated-Market economy has not or hardly been performed. For that reason, this research carries scientific relevance to the school of Business Administration because it provides new information regarding the process of informal learning in a Coordinated-Market economy. Secondly, this thesis is scientifically relevant because it contributes to the field of study of Organizational Design and Development. This field of study specializes in structural problems of organizational design and how to address them. As mentioned before, organizations are looking for ways to organize themselves in such a way that they can provide the opportunity for learning to take place. By gaining an insight in how informal learning takes place within accounting firms in Coordinated-Market economies and how accounting firms in Coordinated-Market economies can facilitate informal learning this research can add to the existing knowledge on workplace learning.

1.1.2 Practical relevance

So far research has been done on workplace learning in accountancy firms in Liberal Market economies. For example, Hicks et al. (2007) looked at learning among accountants in Canada and Paisey et al. (2007) performed a similar research among accountants in the UK. In these researches they found that facilitators of workplace learning could be organized trainings, training-committed leadership and performing different tasks. Barriers that would impede workplace learning where among others, resistance to training, lack of access to trainings and lack of time for trainings. However, little research has been done on learning among accountants within accounting firms in a Coordinated-Market economy. To see how learning takes place in those accounting firms and which facilitators and barriers to informal learning can be found within such firms, a case study will be performed in a Dutch accounting firm. The reason for this is that the Netherlands is a Coordinated-Market economy (Kleinknecht, n.d., slide 11). And here too, both the law and the Dutch Federation of Accountants (the Koninklijke Nederlandse Beroepsorganisatie van Accountants (NBA)) require that accountants partake in lifelong learning. On their website, the NBA provides more information on the lifelong learning requirements of Dutch accountants (<https://www.nba.nl/kwaliteitsbevordering/permanente-educatie/>).

This research is conducted in one Dutch accounting firm, which is not representative for the whole population, but will give the opportunity to gather an in-depth insight into the mechanisms that constitute workplace learning within a Coordinated-Market economy accounting firm. By looking at

how workplace learning is structured in a Coordinated-Market economy accounting firm, tools can be provided so that other organizations in a Coordinated-Market economy can do the same or improve their own structure. In doing so, this thesis carries practical relevance for accounting firms as it can provide a point of reference for other organizations, on how to organize workplace learning and to stimulate informal learning at their workplace. However, first more insight needs to be gained into how the Coordinated-Market Economy country accounting firms organize their learning environment and how this may contribute to informal learning.

1.2 Elements of workplace learning

As this thesis focusses on learning by professionals we will look at how workplace learning is constituted by the organization. This means that for this research, the organization is considered to create the learning environment in which workplace learning takes place (Kessels & Poell, 2004).

Since this thesis focusses on learning by professionals, the basic concept is workplace learning which Hicks et al. (2007, p. 64) define as 'a process whereby people, as a function of completing their organizational tasks and roles, acquire knowledge, skills, and attitudes that enhance individual and organizational performance'. Workplace learning is different from educational learning in the sense that in educational contexts, the learners' main activity is to learn, whereas in workplace learning, the people are working, thinking, making decisions and learning, at the same time (Berings, Poell, & Simons, 2005).

Workplace learning can manifest itself in two ways. First, it can be part of the organizational structure. An organizational structure is a formalized set of positions and roles and responsibilities that are explicitly defined and specified (McEvily, Soda, & Tortoriello, 2014, p.305). Learning can be part of the organizational structure in the sense that the company, as part of the job-description, requires employees to spend a predefined part of their work on learning or that their roles and responsibilities require them to provide training or guidance to less experienced employees. Also, the organization can provide its employees with the opportunity to take courses, trainings or make learning part of the work-related activities. This is also referred to as formal learning which Hicks et al. (2007, p.62) define as "planned, structured, instructor-led courses and programs that tend to be institutionally based".

Secondly, workplace learning can take place outside of the formally, by the company organized learning opportunities. For example, when people perform tasks which create new experiences or by interacting with colleagues and talking about work in an informal setting. This is referred to as informal learning. Marsick and Watkins (1990, p. 7) define informal learning as: "predominantly experiential

and non-institutional”, meaning that it takes place outside of the organized learning opportunities and happens at unscheduled moments and by experiencing new things.

In an organization, different factors can allow learning to take place and different factors can impair learning from taking place. Factors in the organization that allow learning to take place are referred to as learning facilitators and could be among others the organization of work, supportive leadership and access to information resources (Crouse et al., 2011). Factors that impair learning from occurring are commonly referred to as barriers and could be an unsupportive leadership team or lack of training opportunities and lack of access to information (Crouse et al., 2011). Hicks et al. (2007, p. 64) define learning facilitators as: “those factors that motivate, sustain and/or enhance learning”. Learning barriers are defined as “those factors that prevent learning from starting, impede or interrupt learning or result in learning being terminated earlier than it might have been ordinarily” (Hicks et al., 2007, p. 64).

1.3 Research goal and question

The goal of this research is to contribute knowledge to literature on how informal workplace learning can occur within a Coordinated-Market Economy accountancy firm. In particular, the focus lies on what facilitators and barriers, hereafter referred to as factors, within a Coordinated-Market Economy accountancy firm will allow workplace learning to occur or impede it from occurring and how these factors affect informal learning at the workplace. This is achieved by analyzing the factors that facilitate or impede workplace learning within a Coordinated-Market Economy accountancy firm and to see which of these factors specifically affect informal learning.

The research question of this thesis will therefore be:

How do workplace learning related factors found within an accounting firm in a Coordinated-Market Economy enable informal learning?

To answer the research question the following sub-questions will be answered:

- Which workplace learning factors can be found within a Coordinated-Market Economy accounting firm?
- Which of these factors found can be considered facilitators of informal learning?
- Which of these factors found can be considered barriers of informal learning?
- Which of the informal learning facilitators and barriers are found within the Coordinated-Market Economy accounting firm?

1.4 Research framework

The research uses a theory-based approach. Existing theory on workplace learning among accountants within an accounting firm has been looked at and facilitators and barriers to their workplace learning have been identified. Using that information, an interview guide was prepared and interviews were conducted with employees of a Dutch accounting firm. An analyses of the interviews, identified which of the factors identified as facilitators and barriers of workplace learning are present in the researched organization and which of these specifically contribute to the occurrence of informal learning. As such a three phase project was conducted, as shown in the following graphic representation of a research framework: (a) a study of recent theories and research reports in the field of workplace learning, formal and informal workplace learning and learning within accounting firms was conducted to yield criteria (b) based on which workplace learning within the Coordinated-Market Economy accounting firm could be assessed. (c) The results of this assessment were compared to the results found in literature and are used to add to the existing knowledge on informal workplace learning within accounting firms.

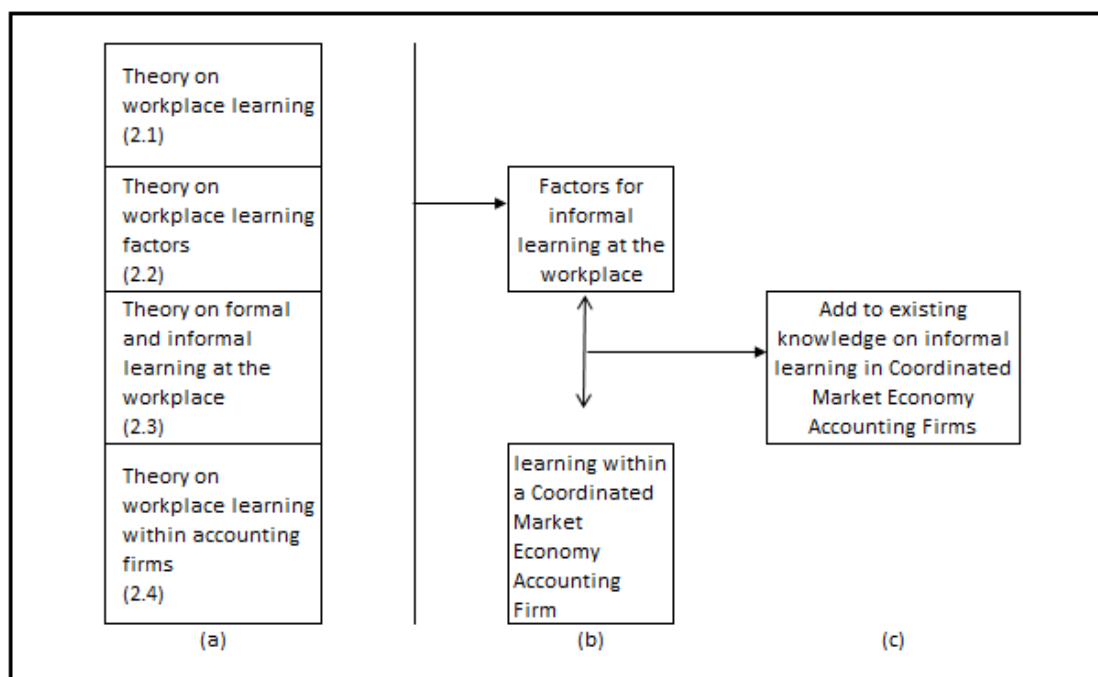


Fig. 1.1: Research framework.

1.5 Thesis outline

To answer the research question, Chapter 2 discusses theories regarding workplace learning and facilitators and barriers to workplace learning. Chapter 3 explains the methodology used to collect the data for this research. Chapter 4 provides the results found in the research performed and chapter 5 consists of the conclusion and discussion of the thesis and its results and suggestions for further research. The last part of chapter 5 is a reflection on the master thesis process.

2 Theory

This chapter describes what is meant with workplace learning and how an organization can provide a context that enables informal learning to take place. First, a description of workplace learning is given. Then factors that constitute workplace learning facilitators and workplace learning barriers are looked at after which a distinction between formal and informal learning is made. Once a clear picture is created on what workplace learning facilitators and barriers are, specific facilitators and barriers found during researches in other accounting firms are assessed.

2.1 Workplace learning: a workplace's learning potential

As mentioned before, the workplace, to a large extent, forms the context for professional learning (Watkins & Cervero, 2000, p. 188). Workplace learning is different from educational learning in the sense that in educational contexts, the learners' main activity is to learn, whereas in workplace learning, the people are working, thinking, making decisions and learning, at the same time (Berings, Poell, & Simons, 2005). Workplace learning can therefore be defined as "a process whereby people, as a function of completing their organizational tasks and roles, acquire knowledge, skills, and attitudes that enhance individual and organizational performance" (Hicks et al., 2007, p. 64).

Onstenk (1997) developed a model to assess the learning potential of the workplace. In his model he distinguishes four factors that can be used to determine the workplace learning potential. Two factors relate to personal factors namely, 1) the 'ability to learn', which he describes as the ability to execute, steer, form and advance one's own learning and 2) the 'willingness to learn'. The two other factors take a better look at the organizational aspects that could facilitate learning in the workplace. These factors are 3) the 'learning opportunities' which he considers to be all activities (explicitly) undertaken by the company to enhance the possibilities of competence acquisition for its employees. Activities as such are to support, structure and guide learning. Lastly Onstenk mentions 4) 'the learning provisions', which he defines as the learning opportunities in the content and design of the regular workplace and the daily work environment.

As this thesis focuses on how learning can take place within the organization, we will take a better look at Onstenk's organizational factors (3 and 4 mentioned above) which can be used to assess an organization's learning potential.

2.1.1 Learning opportunities

Onstenk (2001, p. 290) defines learning opportunities as: “All activities undertaken by the organization, which are explicitly aimed at competence-acquisition of the employees: support, structuring and coaching of learning”. In his model, Onstenk has two dimensions for the learning opportunities: organizational variants and educational quality.

2.1.1.1 Organizational variants

With learning opportunities, learning at the workplace is used in an organized process. Learning or acquiring knowledge and skills is then an explicit goal for both the employee and the company (Onstenk, 1997, p. 195). There is a learning-oriented organization, structuring, control and pedagogical support of the work situation (Onstenk, 1997, p. 195). Work is a place for learning. The work is therefore, a specific organized activity or series of activities with a recognizable start and end point and explicitly formulated learning goals. Onstenk (1997, p. 195) distinguishes three main forms of workplace training: a) structuring learning opportunities at the workplace, b) participation in innovation and quality circle and c) structured training at the workplace.

- a) structuring learning opportunities is about creating learning opportunities aimed at the competence-acquisition of employees. Learning is placed within the framework of the policy on qualification and staff development. Learning goals are formulated and various structuring interventions and tools are developed (Onstenk 1997, p. 197);
- b) participation in innovation emphasizes innovation and renewal of methods and the role of the employee within that process (Onstenk, 1997, p. 201). The activities are therefore often not aimed at learning or training, but on organizational renewal and improvement (Onstenk, 1997, p. 201). Through projects, employees are given the opportunity to develop the organization. Learning happens by, for example, using critical-reflective learning by formulating questions, feedback of results and formulating end goals. Learning and development takes place through self-organization (Onstenk, 1997, p. 204). In addition, guidance and steering of learning takes place through project management (Onstenk, 1997, p. 202);
- c) structured training in the workplace. This involves pedagogically structured tasks, whereby the learning process is encouraged by means of structuring work assignments and an organization in increasing difficulty and through guidance and learning tools. In fact, this is attempted to utilize forms of informal learning in a more structured and controlled manner. Training in the workplace is defined by the presence of pedagogical design and control.

The process of learning at the workplace is not promoted by interventions in actual work activity, job content or function design (the work logic) but by a time-building of practical learning experience and different functions involving gradual complexity and increasing independence (learning logic). A distinction can be made between the content of the learning task and the didactic design and structure thereof. In addition, the guidance and social characteristics of the learning environment also play a role.

2.1.1.2 Educational quality

Onstenk has three elements to assess educational quality: a) learning content or learning material, b) pedagogical design and control and c) coaching. These will be elaborated on below.

- a) the content of the learning task is primarily the development-oriented character in terms of width and applicability: the extent to which widening, deepening and enrichment of competence are possible. The value of the workplace as a learning environment is determined by the extent to which the employee is faced with core problems in the occupation concerned, i.e. dealing with workplace situations in which skills, knowledge and attitudes must be combined in such a way that a satisfactory solution is found for characteristic occupational problems (Onstenk, 1997, p. 208);
- b) the educational-didactic design of the workplace ensures that the work is designed in such a way that the learning process is supported and provides points for guidance. The direct contact between novice and experienced employees is very important. The learning process must be aimed at acquiring instrumental, practically useful knowledge and skills in the context in which they are actually used (Onstenk, 1997, p. 209). The structuring of the learning process itself involves structuring the task and developing practical teaching tools in the form of manuals, signs and assignments (Onstenk, 1997, p. 209);
- c) the main dimension of training in the workplace is the guidance and support of the learning process, i.e. the extent and the way in which the student receives explanations, clues and feedback. The role of the teacher/instructor/coach can be seen as the main dimension of the workplace as a place of study. Scaffolding support in task execution must be organized so that variations in support levels are possible. Collaboration between the novice and the teacher is a prerequisite. Then, the self-employed task of the student must be progressively stimulated by gradually reducing teacher support (fading). Such slow growth in professional practice is

important for the purpose of a 'logical' construction of more simple to more complicated tasks (Onstenk, 1997, pp. 209-210).

2.1.2 Learning provisions

Whether the workplace provides the opportunity for learning to take place also depends on the characteristics of the work (Onstenk, 1997, p. 186). The term 'workplace' or 'work situation' is not limited to the specific location where an employee works at a given time. Attention is drawn to the whole of the work and the work environment of the employee including the multiple locations where it is located (Onstenk, 1997, p. 186). Thus, the learning provisions at the workplace can be filled in in various ways. The learning provisions consist of the learning opportunities that content and design of the function and regular information and social environment provide for learning in the workplace (Onstenk, 1997, p. 180). Onstenk has three dimensions for the learning provisions: the characteristics of the function, the information environment and the social work environment (Onstenk, 1997, p. 187).

2.1.2.1 *The characteristics of the function*

This concerns the job content and the internal and external control options:

- a) the job content or the way in which the work is performed is about the width, completeness, complexity and occurrence and quality of (new) issues, methods, techniques, products and critical incidents;
- b) secondly the characteristics of the function are about the internal and external control options and shaping and decision autonomy a person has within their function (Onstenk, 1997, p. 193).

2.1.2.2 *The information environment*

- a) the design of the work environment as an information environment can provide important learning opportunities, and thus develop the employee's problem-solving ability. The information can be found "canned" in the physical characteristics of the workplace and work process, for example by the layout of the workplace or the structure of a storage system (Onstenk, 1997, p. 190). Furthermore, the information environment can be present more explicitly in the form of policies, manuals or databases (Onstenk, 1997, p.193).
- b) secondly, the workplace can provide the employees with the necessary (electronic) tools in order for them to access relevant information (Onstenk, 1997, p. 191).

2.1.2.3 The social work environment

The social work environment also affects the extent to which learning at the workplace can take place. Work takes place in the social context of a community of practice (Onstenk, 1997, p. 192). Therefore, the work-related contact and the organized and unorganized contact moments outside the immediate work environment are important. Chefs, colleagues and the ‘team’ play an important role in the learning ability of the work environment. That could be in the daily communication, by consultation or explanation of specific problems or in more organized forms as work meetings (Onstenk, 1997, p. 192). There need to be sufficient communication opportunities, both directly linked to the task, and beyond the task (e.g. consultation, but also spontaneous contacts during a coffee break). Troubleshooting, to a large extent, depends on the availability of support from others in collaborative relationships (Onstenk, 1997, p. 192). The presence and accessibility of experienced colleagues and supporting chefs constitutes an important dimension of the learning situation of the labor situation. There must be the willingness and ability in the organization to teach each other and to learn from each other, possibly across departmental or occupational boundaries (Onstenk, 1997, p. 192).

Onstenk mentions that the presence of these dimensions can help facilitate workplace learning (Onstenk, 1997, p. 193). The above-mentioned information is summarized in figure 2.1.

Learning opportunities	learning provisions in the workplace
Organizational variants:	Characteristics of the function:
<ul style="list-style-type: none"> - Structuring learning opportunities at the workplace - Participation in innovation - and qualitycircles - Structured training at the workplace 	<ul style="list-style-type: none"> - Content of the work as well as the variance in work - New problems, methods, techniques and products
Educational quality:	Information environment:
<ul style="list-style-type: none"> - Learning content - Pedagogical design and control - Coaching 	Physical environment: <ul style="list-style-type: none"> - The possibility to look for information the moment it is needed Tools for learning: <ul style="list-style-type: none"> - Simulation programs
	Social work environment:
	Day - to - day contact among colleagues

Figure 2.1 Onstenk’s workplace learning facilitators.

2.2 Workplace learning factors

Onstenk’s model can be used to see how an organization, as the context for learning, can support or enhance its learning potential. As a context, the workplace can consist of factors that enable and

factors that impede learning from taking place. These are referred to as learning facilitators and learning barriers.

2.2.1 Workplace learning facilitators

Hicks et al. (2007, p. 64) define learning facilitators as: “those factors that motivate, sustain and/or enhance learning”. Crouse, Doyle and Young (2011), based on an extensive literature research, compiled a list of workplace learning facilitators and barriers. Their research is based on a wide variety of researches on workplace learning conducted throughout several professions. Of all the different workplace learning facilitators, Crouse et al. (2011) formed six overarching categories in which the learning facilitators could be classified. These categories are 1) cultural, structural and managerial support which refers to creating a climate conducive of learning and where opportunities for learning/improvement are given, 2) task/job-related issues, referring to the organization of work and the exposure to different experiences and autonomy in work, 3) role of others, which refers to the involvement and contact with others, 4) assisting learning refers to the assistance in learning received and the open view on human resource development, 5) personal attributes refers to personal characteristics such as being willing to learn and actively pursuing that and 6) increasing resources refers to enhance access to technology and other resources and increasing HRD resources (Crouse et al., 2011, pp. 45-46).

2.2.2 Workplace learning barriers

The above-mentioned facilitators provide an idea of which variables in a workplace can improve workplace learning. Apart from that, a workplace can also entail factors which could be a barrier to learning. Learning barriers are defined as “those factors that prevent learning from starting, impede or interrupt learning or result in learning being terminated earlier than it might have been ordinarily” (Hicks et al., 2007, p. 64; Crouse et al., 2011, p. 41).

Crouse et al. (2011, pp. 43-44), in the same research, also compiled a list of nine workplace learning barrier categories namely: 1) resource constraints, referring to a lack of resources which could be a lack of trainings/ guidance/time or work space, 2) lack of access which could be, for example, lack of access to trainings, challenges or computers, 3) technological constraints refers to limitations of instructional technologies and use of new technologies, 4) personal constraints which refers to personal characteristics such as a lack of awareness of a need to learn or hesitation to accept new challenges, or other personal factors, 5) interpersonal constraints refers to having difficulties in finding someone who is willing to help or meeting people with poor managerial skills, 6) structural and cultural constraints refers to having a climate that is not conducive of learning taking place and learning is not

supported by management and the organization of the work, 7) course/learning content and delivery refers to the way knowledge is shared and transferred and whether or not this knowledge is useful or appropriate, 8) power relationships refers to autonomy with respect to receiving or making use of learning opportunities and lastly 9) change refers to the speed at which changes occur. The overarching categories of workplace learning facilitators and barriers as found by Crouse et al. (2011) are summarized in table 2.1 below.

Table 2.1 Crouse, Doyle & Young 2011, p. 43 - 46.

Workplace learning facilitators and barriers	
Facilitators	Barriers
Cultural, structural and managerial support	Resource constraints
Task/job-related issues	Lack of access
Role of others	Technological constraints
Assisting learning	Personal constraints
Personal attributes	Interpersonal constraints
Increasing resources	Structural and cultural constraints
	Course/learning content and delivery
	Power relationships
	Change

2.3 Formal and informal learning

Above the difference between facilitators and barriers of workplace learning were explained. Apart from that the workplace, as the context for learning, can entail both formal and informal learning (Cacciattolo, 2015, p. 248). Since this thesis, has a focus on informal learning, it is important to explain the difference between the these two, which will follow hereafter.

2.3.1 Formal learning

Hicks et al. (2007, p. 62) define formal learning as “planned, structured, instructor-led courses and programs that tend to be institutionally based”. Eraut (2000, p. 114) identified the following characteristics which can be used to identify a formal learning situation: 1) a prescribed learning framework, 2) an organized learning event or package, 3) the presence of a designated teacher or trainer, 4) the award of a qualification or credit and 5) the external specification of outcomes.

2.3.2 Informal learning

Marsick and Volpe (1999, p. 4) define informal learning as: “learning that is predominantly unstructured, experiential, and non-institutional”. The main difference with formal learning is that informal learning takes place outside of the organized or planned learning structure as provided by the organization.

2.3.2.1 Informal learning facilitators

Ellinger (2005) researched which contextual factors influence informal learning in the workplace. She found four categories of facilitators that can facilitate informal learning and eight categories of barriers that can impair informal learning which will be discussed later in this chapter. The four facilitators refer to the following (Ellinger, 2005, pp. 403-404):

- a) learning committed leadership and management means that managers and leaders can trigger informal learning to take place by providing learning opportunities other than courses, for example by enforcing an open-door policy where people are free to ask questions at any time;
- b) an internal culture committed to learning refers to the opportunities given to employees who have specific knowledge and expertise and to give them the chance to share their knowledge on an occasional basis;
- c) work tools and resources refers to the availability of tools to support informal learning activities such as computers, software etc.;
- d) and lastly, people who form webs of relationships for learning refers to the openness and accessibility of people and the opportunity that comes from being able to learn from them.

2.3.2.2 Informal learning barriers

Ellinger also identified eight barriers of informal learning. These are a) leadership and management not committed to learning, b) an internal culture of entitlement that is slowly changing, c) work tools and resources, d) people who disrupt webs of relationships for learning, e) structural inhibitors, f) lack of time because of job pressure and responsibilities, g) too much too fast and h) not learning from learning. According to Ellinger these barriers refer to the following (2005, pp. 405 - 408):

- a) leadership and management not committed to learning means that managers and leaders do not value learning and therewith do not provide the opportunity for learning to take place which impedes workplace learning;
- b) an internal culture of entitlement that is slowly changing, means that there may be people in the organization that resist a shift towards a culture that is more supportive of learning or people opposing a culture that requires continuous learning;
- c) work tools and resources could impede learning from taking place because there is no budget for the required resources and/or because the available resources form a distraction;
- d) people who disrupt webs of relationships for learning. This could be best described as people who are not open to new ideas. Whenever an idea is suggested, they are the cynics who don't see any merit in it, because it's not the way it used to be done. Another way for people to

disrupt the web of learning is by not sharing knowledge (Ellinger refers to this as “hedging knowledge” (Ellinger, 2005, p. 405));

- e) structural inhibitors refer to the walls that can be found within the workplace. These could be physical walls or invisible walls between people/divisions that impedes knowledge from being shared;
- f) lack of time because of job pressure and responsibilities can impede informal learning from taking place because, due to the job pressure and responsibilities, employees might not have the time to socialize and to talk with others in order for them to learn;
- g) too much too fast and not learning from learning were taken together by Ellinger and refer to the situation where a lot of change is occurring and no time is taken to reflect on lessons learned. Furthermore, because there was no reflection on the process and lessons learned, it cannot be said that the employees truly learned from their learning experience.

Ellinger’s research led to a distinction of general workplace learning facilitators and barriers. However, that research did not focus on accounting firms specifically, therefore, in the next part we will look at which workplace learning barriers and facilitators were specifically found within accounting firms.

2.4 Workplace learning within accounting firms

Now that there is a clearer picture on the types of workplace learning (formal and informal) and the facilitators and barriers thereof, we will take a closer look at what factors of these have been found in previous performed researches on workplace learning within accounting firms.

2.4.1 Workplace learning facilitators in accounting firms

As mentioned, this thesis looks at how informal learning takes place within an accounting firm. Therefore, researches which have been performed in other accounting firms have also been considered. Hicks, Bagg and Doyle (2007) looked at workplace learning among accountants in a Canadian accounting firm. Their research showed that all levels of accountants (associates and managers) preferred informal learning. This could be achieved by facilitating accountants to perform a variety of tasks and provide for opportunities for informal discussions with colleagues. Another ten learning facilitators they found in their research are: 1) learning to remain current in the fields, 2) curiosity, 3) external courses, 4) the overall climate, 5) evaluation, 6) flexibility in work routine, 7) autonomy in work, 8) in-house courses, 9) required job-knowledge is made explicit, 10) opportunity to experiment with work (Hicks et al., 2007, p. 71).

Paisey, Paisey, and Tarbert (2007) performed a research by looking at how Continued Professional Development (CPD) takes place among accountants in the UK. Different forms of CPD are used, for example some accountants would attend courses organized by professional bodies or educational establishments. Other would use in-house courses. Some accountants use self-study to learn for work-related qualifications, whereas some accountants would use self-study for non-work related qualifications. Another way of learning would be learning through written technical material or by technical reading. Some use computer-based learning for work related learning, whereas others use computer-based learning for non-work related learning. Also, membership of a technical committee of a professional body is seen as a way of CPD, just as conference attendance and other forms of teaching or examining.

2.4.2 Workplace learning barriers in accounting firms

Apart from facilitators, accounting firms also have workplace learning barriers. The ones found by Hicks et al. (2007) and Paisey et al. (2007) will be described here.

For their research, Hicks et al. (2007) conducted a survey within 19 different accounting firms in Canada. From the results, 23 workplace learning barriers were identified which were: 1) no sufficient time at work to learn what they need to know to do the job, 2) too many different jobs at work make learning difficult, 3) not enough time to attend professional development sessions, 4) expectations for in-house job-related trainings are usually not met, 5) the way in-house training is delivered is not preferred, 6) it is difficult to determine what needs to be known to do the job, 7) knowledge obtained through professional development courses is difficult to apply at the workplace, 8) it is difficult to find a mentor or coach, 9) the way external training is delivered is not preferred, 10) too few knowledgeable people are available in the workplace to help learn, 11) learning is not rewarded, 12) the cost of professional development or other training courses is prohibitive, 13) there is a sense of physical separation from the colleagues at work, 14) in-house job-related training is not available, 15) it is difficult to access the needed knowledge to do the job, 16) things learned at work are irrelevant to doing the job, 17) knowledgeable people in the workplace do not help others to learn, 18) external job-related training is not available, 19) the cost of professional development or other trainings are to be paid personally, 20) the work performed is irrelevant to the learning, 21) no access to learning resources, (for example, computers or libraries) in the workplace, 22) no learning opportunities are given because the supervisor feels threatened by the increased competence, 23) the job does not require to continue to learn new knowledge and skills.

Paisey et al. (2007), also identified barriers to participating in CPD which were that some people thought that their level of knowledge was sufficient and therefore no further education was needed. Furthermore, people indicated that a lack of time for learning; suitability of the course content, meaning that the course content isn't relevant enough is also a reason not to see the need for learning. Another barrier would be the poor quality of the courses or the costs related to it. Also in some cases, accountants indicated that the location was too far away, causing them to not participate.

2.5 Classification of workplace learning facilitators and barriers

Since the facilitators and barriers by Hicks et al. (2007) and Paisey et al. (2007) were found in researches among accountants, these are used to operationalize the overarching categories of workplace learning facilitators and barriers as found by Crouse et al. (2011). Almost all the facilitators and barriers that Hicks et al. (2007) identified could be classified in one of the categories of facilitators and barriers by Crouse et al. (2011). This classification of Hicks et al.'s facilitators and barriers into the overarching categories of facilitators and barriers by Crouse et al. can be found in appendices 2.1 and 2.2. What should be noted is that barrier 6 from Hicks et al. (it is difficult to determine what needs to be known to do the job) could not be placed in any of the categories identified by Crouse et al. (2011).

Also the barriers found by Hicks et al. (2007) and Paisey et al. (2007) are grouped in Crouse et al.'s overarching categories of workplace learning barriers. See appendices 2.1 and 2.2. It should be noted that the research conducted by Paisey et al. (2007) focused on organized learning activities. Based on the definition given above for formal learning, the type of learning researched by Paisey et al. (2007) can be considered formal learning. Crouse et al. (2011) and Hicks et al. (2007) both looked at factors of formal and informal learning. Therefore, in some cases, there is no overlap between the facilitators/barriers found by Crouse et al. (2011) and Hicks et al. (2007) on the one hand and Paisey et al. (2007) on the other.

Crouse et al. (2011) provided an overview of several overarching workplace learning facilitators and barriers. In their categorization, Crouse et al. (2011) did not make a distinction between which of the facilitators or barriers contribute to formal learning, and which contribute to informal learning. Ellinger identified facilitators and barriers specific too informal learning. Using Ellinger's factors we can make a distinction between Crouse et al.'s overarching categories of facilitators and barriers to determine which of the categories are more likely to support formal learning and which are more likely to support informal learning, see tables 2.2 and 2.3. In some cases, the facilitator or barrier can influence both formal and informal learning.

Table 2.2 Crouse's overarching categories of workplace learning facilitators divided into formal and informal learning.

Facilitates informal learning	Facilitates formal learning	Facilitates both types of learning
Role of others	Task/job-related issues	Cultural, structural and managerial support
Personal attributes	Increasing resources	Assisting learning

Table 2.3 Crouse's overarching categories of workplace learning barriers divided into formal and informal learning.

Barrier to informal learning	Barrier to formal learning	Barrier to both types of learning
Personal constraints	Lack of access	Resource constraints
Interpersonal constraints	Technological constraints	Cultural and structural constraints
	Course/ learning content delivery	Powerrelationships
		Change

2.6 Conceptual model

Based on information found in literature we know that the workplace, as a context for workplace learning, can facilitate formal and informal workplace learning. Apart from facilitating learning, the workplace can also entail barriers which can impede learning from taking place. Both the facilitators and barriers are workplace learning factors that influence the possibility of informal workplace learning to take place. Now that we know which facilitators and barriers can contribute to formal and informal learning, it is possible to look at how a Dutch accounting firm organizes its learning potential and how this facilitates informal learning. This leads to the following conceptual model:

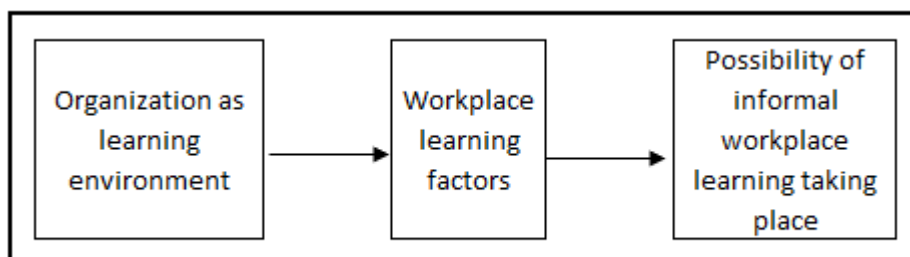


Figure 2.2 Conceptual model to assess workplace learning.

3 Methodology

This chapter describes what methodology was used to collect the data relevant to answer the research question. It discusses the research approach, the selection of interviewees, method for data collection and how the data analyzes was performed.

3.1 Research approach

As mentioned this thesis aims to assess how informal learning can occur within an accounting firm in a Coordinated-Market Economy. To see if and how informal learning occurs within such an accounting firm, a single-case study has been applied. The reason for choosing a single-case study is that informal learning tends to occur outside of the formally organized learning opportunities. Therefore, to determine if and how informal learning is experienced within a Dutch accounting firm we will need to gain an insight into how the accountants within that firm experience their learning. A qualitative single case study can be used to achieve that personal insight (Swanborn, 2013, p. 47).

3.2 Case description

The Dutch accounting firm where the data have been collected was selected for several reasons: First, this accounting firm is in the Netherlands, a country with a Coordinated-Market Economy. As mentioned this thesis aims to see how informal learning can occur within a Coordinated-Market Economy. Even though this accounting firm is an independent member firm within an international network of accounting firms, it has a strong connection with the local Dutch culture. Many of the employees that are hired by the company as starters, are born and raised in the Netherlands. Therefore, this accounting firm could have a learning culture that reflects the way Dutch employees might expect or would like to receive their workplace learning.

Secondly, the selected Dutch accounting firm is well known for its learning culture. Even though we are looking at only one specific Dutch accounting firm, this organization is considered to be a representable organization to get an idea of a learning structure within a Coordinated-Market Economy organization. In general, this firm attracts applicants based on their aptitude rather than their skills. During their employment, employees are actively helped in discovering ways to develop their competences and they are assigned high learning goals. When asked, most interviewees indicated that they would like to remain anonymous, therefore the name of this Dutch accounting firm is not disclosed.

3.3 Selecting interviewees

Through a contact in another company accountants within this Dutch accounting firm were contacted to see if they were willing to participate in interviews for this thesis. The choice was made to interview associates. Associates, for this thesis, are defined as accountants that are working towards their

chartered accountant designation or who have it, but haven't reached the status of manager yet (this is in line with how Hicks et al. (2007, p. 65) defined 'trainees' in their research). Hicks et al. (2007) looked at differences in learning between different levels of employees (trainees, managers and partners). This thesis focusses on how informal learning takes place within the specific group of associates within this Dutch accounting firm. The reason for choosing associates is that they usually receive intense training. Associates are often at the beginning of their career. As such they often get training on professional and social skills to grow into their profession. Therefore, they are profoundly exposed to the learning structure within their organization and are the ones experiencing their organization's learning culture in great depth.

In total ten associates were contacted with the request if they would be willing to participate in an interview to discuss the learning culture within their organization. Six associates were willing to participate. All six associates were born and raised in the Netherlands and joined the Dutch accounting firm as their first job after graduating from their higher education. Because all participants have a similar background regarding their home country and education it is possible that a bias was created. The view of other associates with a different background therefore remains underexposed. However, this thesis focuses on gaining an insight in how learning at the workplace takes place within a coordinated-market economy and the participants all come from a country and work in a country with such a coordinated-market economy. Therefore they fit with the profile of desired interviewees.

3.4 Operationalization

In order to create an interview guide, an operationalization of the key concepts has been made. For the operationalization, the concepts used in the conceptual model will be made measurable. For this the definition of the key concepts as given in chapter two is used. The key concepts are: 1) workplace learning: formal and informal learning, 2) learning factors: learning facilitators and barriers. The key concepts and their definitions are summarized in table 3.1.

Table 3.1 Theoretical definitions of the key concepts.

Key concept	Definition
Workplace learning	'A process whereby people, as a function of completing their organizational tasks and roles, acquire knowledge, skills, and attitudes that enhance individual and organizational performance' (Hicks et al., 2007, p. 64).
Formal learning	'Planned, structured, instructor-led courses and programs that tend to be institutionally based' (Hicks et al., 2007, p. 62).
Informal learning	'Learning that is predominantly unstructured, experiential, and non-institutional' (Marsick and Volpe, 1999, p. 4).
Learning facilitators	'Those factors that motivate, sustain and/or enhance learning' (Hicks et al., 2007, p. 64).
Learning barriers	'Those factors that prevent learning from starting, impede or interrupt learning or result in learning being terminated earlier than it might have been ordinarily' (Hicks et al., 2007, p. 64; Crouse et al., 2011, p. 41).

Workplace learning can be understood as the process where learning is part of people their daily job, where they are required to acquire knowledge, skills and attitude that will enhance their own and the organization's performance.

Workplace learning consists of formal learning and informal learning. With formal learning, learning is part of the organizational structure, which means that the organization, through its work structure enables learning to take place. Indicators hereof are for example mandatory courses or learning objectives as part of the annual performance review. Informal learning is when learning takes place outside the organizational structure, for example when people talk at the coffee machine, this is a social moment where knowledge can be shared.

Whether there are formal or informal learning possibilities can be indicated through workplace learning facilitators and workplace learning barriers. Workplace learning facilitators are those factors within the organization that enable formal and informal learning to take place. Workplace learning barriers are those factors within the organization that prevent learning from taking place, impede learning or interrupt learning from taking place.

As mentioned in chapter two, Crouse et al. (2011) found overarching categories of workplace learning facilitators and barriers. Table 3.2 below defines these as found by Crouse et al. (2011).

Table 3.2 Definition of the overarching workplace learning facilitators and barriers by Crouse et al. (2011).

Categories of workplace learning facilitators	
Cultural, structural and managerial support	Creating a climate conducive of learning and where opportunities for learning/improvement are given.
Task/job-related issues	The organization of work and the exposure to different experiences and autonomy in work.
Role of others	The involvement and contact with others.
Assisting learning	The assistance in learning received and the open view on human resource development.
Personal attributes	Personal characteristics such as to being willing to learn and actively pursuing that.
Increasing resources	Increasing access to technology and other resources and increasing HRD resources.
Categories of workplace learning barriers	
Resource constraints	A lack of resources which could be trainings/ guidance/time or work space.
Lack of access	Could be, for example, lack of access to trainings, challenges or computers.
Technological constraints	Limitations of instructional technologies and use of new technologies.
Personal constraints	Personal characteristics such as a lack of awareness of a need to learn or hesitation to accept new challenges, or other personal factors.
Interpersonal constraints	Having difficulties in finding someone who is willing to help or meeting people with poor managerial skills.
Structural and cultural constraints	Having a climate that is not conducive of learning taking place and learning is not supported by management and the organization of the work.
Course/learning content and delivery	The way knowledge is shared and transferred and whether or not this knowledge is useful or appropriate.
Power relationships	Autonomy with respect to receiving or making use of learning opportunities.
Change	The speed at which changes occur.

To determine if these categories of workplace learning facilitators and barriers are present, several learning factors that were found in different researches have been used to measure their presence within the Dutch accounting firm. These indicators are derived from the researches as conducted by Crouse et al. (2011), Ellinger (2005), Hicks et al. (2007) and Paisey et al. (2007). Appendices 2.1 and 2.2. include tables which provide an overview of the several organizational workplace learning facilitators and barriers, which were found in the above-mentioned researches. These tables order the

information from a more general overview on the left-hand side using Crouse's overarching categories to more detailed information on the right-hand side. Using the specific barriers and facilitators of workplace learning found, these tables were used to code and analyze the gathered data from the interviews. Using these codes, it was possible to determine how learning takes place within the Dutch accounting firm, which learning facilitators and barriers are present within that firm, how this helps formal and informal learning to occur and to compare this to findings with previous researches.

3.5 Data collection, interview guide and ethics

3.5.1 Data collection

For this master thesis, a semi-structured interview guide was used. The interview guide can be found in appendix 3.1. To collect the data six interviews with associates of the Dutch accounting firm were conducted about how they experience learning at the workplace. First, ten potential interviewees were approached via e-mail to ask if they were willing to participate. An example of the email sent out to the potential interviewees is included in appendix 3.2. For ethical reasons, participating in the interview was voluntary, meaning that the associates were free to choose if they wanted to participate or not. In total six associates participated. Even though they were all born and raised in the Netherlands the choice was made to conduct the interviews in English. This, in order to be able to compare the answers given in the interviews with findings in the researches mentioned earlier.

3.5.2 Interview guide

The interview guide was set up as follows. First there was a small introduction of the thesis and its purpose in order for the interviewee to get a feeling of what information is aimed at with the interview. Then a few generic questions were asked related to their education and how long they have been with their firm.

From there, the interview questions were set up in such a way that a conversation as natural as possible could follow.

The first question relates to how their education prepared them for their job. Following that, the questions related to if the organization places emphasis on learning and how it facilitates learning. This addresses Crouse's categories of cultural, structural and managerial support and structural and cultural constraints as mentioned in table 3.2.

As mentioned this organization is known for its learning culture, therefore the following questions would go more in depth on efforts made by the organization on how it facilitates learning. This relates to the categories on task/job-related issues, assisting learning, increasing resources, resource constraints, technological constraints and lack of access. Also questions related to people their own

interest and appropriateness of their education was included in this part. This relates to the categories personal attributes, course/learning content and delivery and power relationships.

These questions mostly related to the organizational part of the learning structure. From there a closer look at personal relationships was taken. This relates to Crouse's categories of personal constraints, role of others and interpersonal constraints. The interpersonal learning experience could occur in two ways, first someone could be assigned to an associate by the organization to help them learn and second, by making people work in teams.

During the first two interviews it became clear that the organization had also invested in interpersonal contact by changing the workplace design. From individual workplaces they switched to flexplaces. This addressed Crouse's category of change and the category of interpersonal constraints. As such these questions were also added to the interview guide.

3.5.3 Ethics

During the interviews the five principles for research ethics as set out by the American Psychological Association were applied (APA, 2010). As such, measures were taken to guarantee beneficence and nonmaleficence. This aims to benefit the one that you work with and to prevent them from being harmed. One way to do this is by not making it possible to lead the interviews back to the interviewee. As such, during the interview no information was asked that could be used to trace back the person with whom the interview was conducted such as age. Also, the principle of fidelity and responsibility was applied, which means that a relationship of trust is created. For this research, this was achieved by emphasizing that the interviews are confidential and by offering the chance to review the transcript before it is used as data. As such transparency is created which leads to a relationship of trust. The principle of integrity refers to being truthful and accurate. By using complete transcripts of the interviews, data is used in its most accurate and truthful form. Justice, all people must have access to and benefit from the research that was conducted. It was indicated to the interviewees that if they would like to know more about the progress and outcome of the thesis, this can be shared with them. The last principle relates to respect for people's rights and dignity, which entails to respect the dignity and worth of all people and their right to privacy, confidentiality and self-determination. Participating in the interviews was completely voluntary and as mentioned before, attempts have been made to keep the interviewees' identity confidential by not including information such as name, age and gender (APA, 2010).

During the interviews a short description of the thesis and its purpose was given. Interviewees were asked if they gave permission for the recording of the interview and if they would like to receive a transcribed version afterwards. Furthermore, it was communicated that the records will remain

anonymous and confidential. To avoid that the interviewees would feel obliged to give socially desirable answers, the interviewees were informed that the thesis is about finding out how they experience the learning opportunities at the workplace. Therewith indicating that if they thought something was good or if there was room for improvement they would be welcome to share that insight.

3.6 Data analysis

After transcription, the interviews were analyzed using the codes as set out in appendices 2.1 and 2.2. These codes are based on previously performed researches as described in chapter 2. Using these codes, it was possible to categorize and analyze the information and to compare information from the interviews to similar information found in the previously conducted researches mentioned in chapter two. As such, any differences and similarities between the two regarding how learning at the workplace occurs could be distinguished.

3.7 Reliability and validity

Reliability concerns the influence of random or unsystematic mistakes on observations made. Reliability is increased when you get the same result whenever you repeat your research, using the same instrument (Boeije, 2005, p. 145).

For this thesis semi-structured interviews were used, which means that depending on the interview, the instrument (the semi-structured interview) may be applied differently. To increase the reliability of the data collection, the interview guide (appendix 3.1) and the transcribed interviews are provided to give a more transparent representation of how the data was collected and which questions were asked.

Validity refers to the influence of systematic mistakes on observations made. When the researcher measures or explains what he/she intended to measure or explain, that is considered to be valid. Internal validity refers to the methods being used to conduct the research and if this was consistent. External validity refers to the validity of the research and the conclusion that comes from the research conducted (Boeije, 2005, p. 145 - 146).

For this thesis, the internal validity was increased by using the same list of semi-structured interview questions for each interview. The questions were related to workplace learning and formal and informal facilitators and barriers thereof. Having semi-structured interviews ensures a certain degree of consistency in retrieving relevant information to gather the intended information but also provides the possibility to ask more in-depth questions when required.

External validity was increased by being transparent about the results of the interviews. After transcription of the interviews, they were send to the interviewee to be transparent about the result of the interview and to provide them the opportunity to validate the accuracy of their answers.

4 Results

This chapter will present the results of the master thesis. The results are based on interviews with accountants within an accounting firm in the Netherlands. As mentioned in chapter 1, the Netherlands is considered a Coordinated-Market Economy, therefore, the choice was made to contact interviewees herein. Since the interviewees all work for the same firm the presented results are only applicable to the accountants of that firm. Quotes of interviewees are used to support the results. This chapter is structured as such, that each paragraph will describe the results of a sub-question of the research question. The sub-questions to be answered are:

1. Which workplace learning factors can be found within a Coordinated-Market Economy accounting firm?
2. Which of these factors found can be considered facilitators of informal learning?
3. Which of these factors found can be considered barriers of informal learning?
4. Which of the informal learning factors are found within the Coordinated-Market Economy accounting firm?

4.1 Workplace learning factors found within a Coordinated-Market Economy accounting firm

Based on literature, several factors were identified that influence the occurrence and efficiency of workplace learning with accounting firms. As noted before, the researches used for this thesis were conducted in countries with a Liberal Market Economy. Based on these researches it was found that facilitators of workplace learning were, amongst others, organized (external and internal) courses, autonomy in work and keeping up to date to stay current in the field. Barriers to workplace learning were, amongst others, lack of awareness of the need for learning, lack of time, trainings are not relevant, organization's management and culture are not committed to learning.

Based on the interviews conducted it was found that within the Dutch accounting firm learning takes an important place in the organization.

4.1.1 Workplace learning facilitators within the Dutch accounting firm

This paragraph will set out which facilitators of workplace learning came forth after analyzing the results from the interviews.

Willingness to learn

During the interviews it became clear that the company expects its employees to be willing to learn. Interviewee two stated: *"You can't go to your job-interview and be like, yeah I finished my HBO and I think that's enough I want a job and that's it. You won't get hired if you do, you really need to have the ambition or at least feel like continuing to study"*.

Business model

Interviewee five explained that the reason the firm is highly committed to the education of its employees is because they are the ones that bring in the money. He mentioned *“Well what’s important to note is, I think, we are a service provider. It’s an hour-factory so what is most important? The people that do the work... The focus is on people, because they have to bring in the cash. Often it is an hourly bill.... So the better educated your people are, the higher their position, the higher the price you can ask for them...”*

From the interviews it became clear that the Dutch accounting firm considers competence acquisition of its employees to be important. Since learning is key for their business model, learning opportunities are embedded within the organization’s structure.

Competence acquisition

All interviewees indicated that they learned their profession while being trained on the job. Most of the interviewed accountants had a University degree in Accounting. Yet, almost all of them indicated that they learned how to perform the work when they joined the company. Interviewee four stated that with regards to his educational background, it prepared him from a book keeping perspective, but he also indicated: *“but to say it prepared me well for my job here, I wouldn’t say so. I think 90% is learning on the job and learning through your Post-Masters studies”*.

The company assists its associates with acquiring the necessary competences to perform their job by providing its new employees with guided experiences that make knowledge explicit. This is done by providing associates with a wide variety of experiences like exposing them to different businesses and clients. Furthermore, they are given a development plan which includes a competence passport. This competence passport contains many needed soft and technical skills for an accountant.

Training days

The firm has a lot of knowledge in-house and training is part of their job-requirement. As such the company organizes many training days. During these training days, associates are required to participate in mandatory trainings which can consist of soft skills trainings or technical trainings.

Also, for the associates that have recently joined the company, the company organizes the Associate Academy which is a two-week onboarding program in which associates are familiarized with the tools that the company has and how to use them. Furthermore this is also an event where they get to know their colleagues better.

Tools and resources

The company has several electronic work tools that are available for the accountants to use. These tools are used to structure the audit process but also serve learning purposes by providing guidance

during the audit work. Some of these tools help to structure the audit but also indicate what needs to be done for each step. As such, this tool helps with both performing the work and learning at the same time. Apart from that, there is a technical office which can be contacted for any questions an accountant may come across. Additionally, e-learnings are provided which can contain general knowledge all accountants need to know, or business specific knowledge. In some cases, the accountants are expected to go through these e-learnings and to pass a test afterwards.

Feedback

Associates are required to request feedback when they have worked on an assignment for two weeks or more. Feedback will usually address things that went well but also provides learning points that associates can work on during future assignments. Furthermore, the learning of the associates is assessed twice per year through a performance review. If needed extra training opportunities can be provided. Furthermore, associates have a “competence passport” which is used for associates to acquire the needed job-related technical and social skills.

Coaching

The process of learning on the job is mostly facilitated through a structure of coaching. All the associates have a job-coach that sets up a development plan with them, that monitors their progress and that is the person they should contact in case they need anything. This can be work related, but also in case of personal issues, their job-coach is their go to person. Furthermore, all associates get a coach during their assignments. This means that when they are at a client, all associates have a person that will guide them with their work. This goes from giving new people an introduction to the company to explaining what work the associate will be doing and how it should be done. In case any questions arise, the associates can always go back to their coach, as interviewee four stated: *“The rule is that you don’t leave an associate alone somewhere, there is always a senior there to assist them”*.

Being able to ask help

The main reason for having a coach is to enable associates to ask help when they need it. As interviewee three indicated: *“I can always call saying hey I have a question regarding this and this. I don’t know what to do with this, can you provide me with guidance. And they are helping you with, you know, what you need”*. The ability to ask help extends also to more informal settings. Interviewee three furthermore said: *“If you don’t want it to be that formal, you can always reach out to your colleagues who are always really willing to help you out even if you don’t know them”*.

Which leads to another facilitator which was commonly referred to within this Dutch accounting firm, namely the willingness to help.

Willingness to help

Apart from interviewee three, several other interviewees indicated that in general within the firm, the willingness to help others is widely represented. Interviewee one said: *“We have a really open organization and everybody is really professional and usually willing to help”*. Interviewee two stated: *“Yes, but I don’t know if it’s me or the company. I always feel like it’s very open, that you can go over to anyone and ask questions”*.

Contact with others

The company makes several efforts to create an open culture, where people can easily contact each other. For example, often trainings are provided in a setting where several levels within the organization are grouped together. Here they get to know each other and exchange experiences. As interviewee five said: *“Sometimes you have courses, then for example an external party is providing the course and then you are in the same group as the manager or director and then you share experiences. If it’s about the profession or more on the social, non-technical side, you can share your experience”*.

Also, several social events are organized to allow people to get to know each other. Interviewee five said: *“Through the years you get to know more people from your assignments but also there are a lot of social events, and there you also get to know people and then it will get more easy to approach people”*.

Design of the organization

Furthermore, the firm redesigned its office workspace. From everybody in rooms, the organization changed to an active team based working – workspace, which means that nobody has its own office anymore, including the managers and partners. Instead there is an open area where everybody sits and whenever you need a room for a phone call or a meeting, people go to a meeting room. Some of the interviewees indicated that they feel that this has made it easier to go over to colleagues and ask them questions, others indicated that in that respect, the new office design didn’t make much of a difference since people in general are very open to share knowledge.

All accountants that were interviewed indicated that they feel that the company is making a big effort to provide them with all the relevant trainings they could need. Also, the company culture is such that people are very accessible and willing to help when asked.

4.1.2 Workplace learning barriers within the Dutch accounting firm

The results of the interviews also indicated certain factors that would impede the learning process. These are discussed below.

Lack of time

When looking at barriers to workplace learning, also the accountants within this Dutch accounting firm indicated that lack of time often is a problem. There are a lot of learning opportunities, some they can plan themselves, like the e-learnings, others they can't, like the training sessions and the Post-Master study. Since learning is part of their job-requirement, not doing it isn't an option. Interviewee five indicated: *"Otherwise they will report it at the HR-partner and the HR-director. You have to do them, in the most extreme case it will influence your salary"*.

Interviewee six stated regarding the trainings that: *"You just do it in the time you have. It's supposed to be 8 hours a day, but in your first couple of years.... Maybe in your first year because when you start you will make maybe 40-hours a week but the rest of the years it's difficult, so you have dedicated time on which you have to spend your learning, but it often comes on top of your normal work"*.

Culture of staying late

One of the accountants indicated that in general, even though the company is very much focused on giving opportunities to learn, there is also a strong culture of staying late. Interviewee two indicated: *"Overall it's not normal within accountancy to go home at 5 pm. Sometimes I see that it's not that busy or so and that we still tend to stay longer. And then I'm like yeah.... Maybe I've got homework to do and those kind of things"*.

On top of normal work

What the associates also indicated is that there are busy seasons and less busy seasons. Usually, the Post-Master commitments are planned in the less busy season. The accounting firm supports the Post-Master by paying for the education and by giving one day off for classes of which half the day is paid. However, preparation for these classes can't really be combine with work, they must do that in their own time. About combining work with the Post-Master education, interviewee three indicated: *"It's quite tough, quite a lot of work you need to prepare for those classes which usually meant that I was studying on Thursday night until one or two in the morning"*.

Personal development

All interviewees indicated that the training sessions are a good way to get to know their colleagues. Interviewee five indicated that usually the trainings are for a large group at once. This is both the case because (almost) everybody needs to take the training or it's because, in case you have a specific interest, with such a big firm you will not be the only one who has that interest. However, interviewee three indicated that because the trainings are offered to such a big group at once, the content of the courses are not always challenging to him on a personal level. The course content is always relevant, sometimes just to refresh your memory, but it is not always challenging per se. In his opinion, the company could maybe try to offer more trainings that fit with the level of the individual taking them.

4.1.3 Overall conclusion

Overall the interviews showed that the organization makes a big effort to provide its accountants with the necessary trainings and learning opportunities. Almost all of these learning opportunities are embedded in the organizational structure, by providing mandatory trainings (in groups or e-learning), by giving each associate an on the job coach and by requiring all employees to complete a Post-Master degree in accountancy. However, the time to combine learning and working within the 40-hour workweek is still found to be difficult.

Besides providing training opportunities, the company also invests in (social) activities that will allow the accountants to get to know their colleagues. This way it becomes easier to contact colleagues in case of questions and it improves the knowledge sharing within the accounting firm.

4.2 Which of the factors found can be considered facilitators of informal learning?

In chapter two a distinction was made between facilitators that can support formal learning, facilitators that can support informal learning and facilitators that support both formal and informal learning.

For this thesis formal learning is defined as “planned, structured, instructor-led courses and programs that tend to be institutionally based” (Hicks et al., 2007, p. 62). As mentioned, within the Dutch accounting firm most of the learning opportunities are provided by the firm as part of the accountant’s job-requirements. Therefore, workplace learning is mostly institutionally based and thus falls under the category of formal learning.

However, the company provides many learning opportunities and social events which enables the employees of this company to get to know each other. Knowing each other makes it easier to contact each other and to ask for help. Apart from that, since the company has a culture conducive to learning, many interviewees indicated that in general the willingness to help each other is big. The recent change of the office to an active team based working – workspace also allows for people to more easily contact each other. As such it is possible for informal learning to take place.

Appendix 2.1 contained a table with an overview of Workplace Learning Facilitators as found in literature. Appendix 4.1 extends this table with the results as found from the analyzes of the conducted interviews. What this table shows is that within the Dutch accounting firm, all types of workplace learning facilitators are represented. Two new facilitators that came as results of the interviews conducted were the business model and the design of the organization, two factors that in the case of the Dutch accounting firm, fit into Crouse’s category of cultural, structural and managerial support of workplace learning. A category that supports both formal and informal learning.

4.3 Which of the factors found can be considered barriers of informal learning?

Looking at chapter two, barriers of informal learning are either related to personal factors, such as not seeing or feeling the need to learn. As became clear from the interviews, it is important that employees hold a positive attitude towards learning. Based on the interviews, this factor is not considered a barrier to informal learning, existing in this accounting firm.

Another barrier of informal learning is related to interpersonal factors, such as colleagues or management not supporting informal learning. Also this factor is not considered a barrier to informal learning, within this accounting firm. From the structure that became clear during the interviews, management is a strong supporter of learning taking place within the firm. This goes up to the level that if employees do not follow the right courses, HR will be involved. Furthermore, the interviewees also indicated that people within their firm are usually very willing to help and are easily accessible.

Appendix 2.2 contained a table with an overview of Workplace Learning Barriers as found in literature. Appendix 4.2 extends this table with the results as found from the analyzes of the conducted interviews. The results show that the category resource constraints, from Crouse's categories of workplace learning barriers, was found within this accounting firm. Resource constraints in this sense mostly relates to a lack of time for learning. Many interviewees indicated that they are expected to participate in several learning activities and even though they are facilitated by the company, often these trainings come on top of their work. As one of the interviewees indicated, his preparation for the Post-Master took place at night.

Related to this, interviews showed that there is a culture of staying late. This means that even though there is no work left to do that day, it is not usual for people to leave the office to go home early. This barrier was not mentioned before in literature, but it relates to an informal group-pressure that makes people stay even though they might rather go home and study there. As such, this barrier fits within Crouse's category of cultural and structural constraints a category that affects both formal and informal learning.

4.4 The informal learning facilitators and barriers found within the Coordinated-Market Economy accounting firm.

As mentioned above many learning factors are present within this Dutch Accounting firm. Looking at the informal and formal learning facilitators and barriers as found in chapter two it appears that many of the informal learning facilitators are present within this Dutch accounting firm. Many of the barriers as found in literature have been dealt with within this firm and are therefore not found to be present within this firm. For example, management shows support for learning to take place within their organization. There are plenty of resources to get information required to perform the work and the

company is facilitating learning to a large extent by providing trainings or by compensating external trainings when needed.

Furthermore, the company makes time available for learning opportunities and for social activities. Both the learning activities and social events are opportunities for colleagues to get to know each other. The interviewees indicated that this makes the exchange of knowledge in an informal way much easier. However, barriers to informal learning that remain within this firm are a culture of staying late and lack of time for training, leading to the learning requirement of their job being considered extra work, on top of their normal work.

5 Conclusion and discussion

Chapter four provided an analyzes of the main results found during the research of this thesis. All sub-questions were answered including a comparison with the Workplace learning factors as found in the literature mentioned in chapter two. This chapter will start with answering the main research question in the conclusion. After, the discussion paragraph will discuss the limitations of this research and any suggestions for further research. This chapter concludes with a discussion of the master thesis process in which reflection on the process will take place.

5.1 Conclusion

The research question of this thesis is 'How do workplace learning related factors found within an accounting firm in a Coordinated-Market Economy enable informal learning?'.

Many of the factors that facilitate learning within this specific accounting firm are in line with the factors found in the literature discussed in chapter two. Within the company there is a strong culture conducive to learning which is supported by the managers and the human resources department. As some of the interviewees indicated, a positive attitude towards learning is expected from all employees. The organization provides learning opportunities to its employees by providing online trainings, training days and outside courses. Furthermore, learning within the organization is guided by assigning coaches to each employee to support their learning and working process.

Apart from providing trainings, the company offers other resources that enable learning to take place, such as paid leave for education. For the newly hired associates the company has developed an associate academy that makes the employees acquainted with the company and its working method.

In the organization of the work, learning by the employees is encouraged by providing them with exposure to different businesses and clients. For each assignment over a two-week period, feedback is provided which will also discuss areas to improve.

These factors are embedded in the organizational structure. In this thesis informal learning is defined as: 'Learning that is predominantly unstructured, experiential, and non-institutional' (Marsick & Volpe, 1999, p. 4). As such, learning as it takes place within this firm, is mostly not considered to be informal learning. However, the interviewees also indicated that the many learning and social activities organized by their firm help to get to know their colleagues. Knowing their colleagues and their expertise, makes it easier to contact them in an informal way to ask for help. As such, the formal learning structure enables informal learning to take place.

5.2 Scientific and practical implications

5.2.1 Scientific implications

In chapter one it is mentioned that this thesis responds to a gap in literature on informal learning facilitators within Coordinated-Market economy accounting firms and how informal learning therein can take place. In chapter two several workplace learning facilitators were mentioned. Chapter four mentions the workplace learning facilitators within the Dutch accounting firm. These were compared to the facilitators found in chapter two. Most of the facilitators found in the literature, were also found within the Dutch accounting firm. In addition to those facilitators found, the interviews also exposed two other facilitators of workplace learning, namely the business model and the design of the organization. The business model refers to the way the organization tends to increase its value and profitability. They invest in the development of their employees because the better educated they are, the more valuable their services become. The second new found facilitator, the design of the organization refers to the organizational lay out. Recently the organization has redesigned its work floor. In the previous office design there were separate offices for different functions. Managers would share a room, associates would share a room. In the new office design there are no separate offices anymore. Instead everyone sits in an open space which makes people more approachable, since they are not behind closed doors. This leads to more contact with others.

5.2.2 Practical implications

Another aim of this thesis was to provide a point of reference for other accounting firms that would like to stimulate or enhance their informal workplace learning. The interviews showed that the associates considered two main tools important for encouraging informal workplace learning, the first tool is to have a strong culture supportive of learning. When higher levels within the organization support a strong culture of learning, people will feel encouraged to learn and to share their knowledge. Secondly, the associates indicated that providing the opportunity for colleagues of all levels within the accounting firm to get to know each other also helps with knowledge sharing. These opportunities can be created both through learning-oriented events and social events. Knowing each other makes people more accessible and boundaries to contact each other and ask for help are reduced. As such the formal learning factors, such as organized trainings, and social events can allow informal learning to take place within an accounting firm.

5.3 Discussion

This thesis also holds some limitations. First, this thesis has taken the point of view of associates as the point of view to assess workplace learning. This group was deliberately chosen as the focus of this research since they experience the learning culture and structure to a large extent. This does however exclude the perception of the people higher in the organization on how workplace learning takes place

and how they perceive informal learning to be present in the organization. As such, it could be recommended for further research to include the point of view of persons with experience above the level of associates.

Furthermore, this research has been conducted as a case study, performed in one Dutch accounting firm. Therefore the results of this thesis initially only apply to that organization. To generalize the findings, further research involving different Dutch accounting firms on this subject is necessary.

Related to this, this research was conducted in the Netherlands, one of the countries with a Coordinated-Market Economy. To further generalize these findings and to expose other differences between a Coordinated-Market Economy and Liberal-Market Economy it is suggested to include accounting firms from other Coordinated-Market Economy countries. This could for example, also be done using quantitative research methods.

As a fourth limitation it is worth mentioning that the answer to the interviews are based on the individual perceptions and experiences of the associates. These vary from person to person. The researcher noted that, as they were more experienced within the organization, the associates felt more confident to express their opinion on the topic and to describe what they needed to learn and become a full-fledged professional. Of the different associates interviewed, it was noted that the new joiners were less critical in their answering than the more senior associates. To see if such effect is there, it could be useful to perform a longitudinal study on the subject.

Reflection

It is said that the last mile is the longest and I, for one, can vouch for that. This thesis has been a learning-filled journey from beginning to end.

Before starting this thesis, I had just finished my thesis for Law school. Immediately after that I continued with this thesis for Business Administration. The style of these two schools is very different, in how to conduct your research and how to write your chapters. As such it required me to continuously adapt my style accordingly.

After determining the subject of this research, I wrote a research proposal. Naturally this needed to be adjusted a few times, amongst others because the subject was too broad. Finding the right focus for my thesis was quite a challenge but once it was there I also realized I had spent some valuable time on collecting information I didn't really need.

After finding the right focus, I was ready to conduct my interviews. Luckily I found a suitable organization to perform my research in and some of the associates were willing to help me with an interview. During the interviews it became clear that a lot of them were very enthusiastic about their organization which led to a very elaborate response on a single question. Even though I really enjoyed listening to everyone's experiences it occurred to me that it is quite difficult to manage people and to keep them focused on answering your questions. In one instance, I had an interviewee who, despite being enthusiastic about the organization, was not so elaborate. First this caught me by surprise, but also this required me to adapt my interview skills so that I could retrieve the information that I needed.

Apart from that and looking back at the process I would say that time and people management have also been a difficult part for me. During my thesis, I had a switch in thesis supervisors. This led to different expectations and a different way of working which, apart from managing people and time, also required me to be flexible. But overall, I am very happy with the results of the thesis and proud to say that the last mile has been completed.

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Appendices

Appendix 2.1 Overview of Workplace Learning Facilitators found in literature

Workplace Learning Facilitators					
Type of learning	Crouse's overarching categories (201)	Crouse's interpretation of the categories (201)	Elmiger (2005)	Paisey et al (2007)	Hicks et al (2007)
Informal learning	Personal attributes	<p>Contact with others, Involving others (e.g. unions), Being able to ask help, The ability to learn from experience being open to new ideas and willing to listen to others, Initiative, Self-efficacy, Interest in the profession, Positive attitude to learning, Increasing the curiosity of individuals.</p>	People who form webs of learning	Self-study, Course organized by an educational establishment, In-house course.	Opportunities for informal discussions with colleagues, Curiosity.
Formal learning	Task-job related issues	<p>Exposure to demands/challenging work, Having a wide variety of experiences, Legitimate peripheral participation, organization of work, Having autonomy in work, Having a chance to experiment with work, Flexibility of schedule, Learning from errors.</p>	Learning committed leadership, Internal culture supportive of learning	Course organized by professional body, Course organized by an educational establishment, In-house course.	Perform a variety of tasks, flexibility in workroutines, Autonomy in work, Required job-knowledge made explicit, Opportunities to experiment with work.
Both formal and Informal learning	Cultural, structural and managerial support	<p>Creating a work climate/culture that is conducive to learning, Increasing managerial support and commitment to learning, Providing opportunities for job enlargement, job enrichment and flexibility in work, Team leadership, Encouraging risk taking and modeling behaviour can help create a learning culture, Rewarding proficiency, Exposure to change, Being evaluated on learning up-to-date knowledge.</p>	Learning committed leadership, Internal culture supportive of learning		Overall climate, Opportunities to experiment with work.
Both formal and Informal learning	Assisting learning	<p>Providing new employees with guided experiences that make knowledge explicit, Presence of informal trainers obtaining feedback to improve learning, Clarifying HRD roles, Perception of HRD as strategic partner, Use of multiple learning methods, Provision of external and internal courses, Learning that is essential to the job.</p>			Learning to remain current in the field, Evaluation, In-house courses.
	Increasing resources	<p>Increasing access to the internet and computer technology and other resources, Increasing HRD resources.</p>	work tools and resources:	Computer based learning not-related to work.	External courses:

Appendix 2.2 Overview of Workplace Learning Barriers found in literature

Workplace Learning Barriers					
Type of learning	Crouse et al.'s overarching categories (2011)	Crouse et al.'s interpretation of the categories (2011)	Ellinger (2005)	Paisey et al. (2007)	Hicks et al. (2007)
Informal learning	Personal constraints	Lack self awareness of learning needs, Personal factors, Hesitant to accept challenges, Fear of failure, Low importance attached to learning, Prior unsuccessful learning experiences, Loss of motivation, Cynical/reliuctant regarding learning, Seen as extra work.	Not learning from learning.	Believe that current level of professional education is satisfactory.	There is a sense of physical separation from the colleagues at work, The job does not require to continue to learn new knowledge and skills.
	Interpersonal constraints	Reluctant experts, Poor managerial skills, Difficult to find a coach or mentor.	Leadership and management not committed to learning, People who disrupt webs of relationships for learning.		It is difficult to find a mentor or coach, Too few knowledgeable people are available in the workplace to help learn
Formal learning	Lack of access	Lack of access to training opportunities, Lack of access to challenging work, Lack of proximity to learning resources, Lack of access to computers, Lack of access to learning resources, Inconvenient.		Location of courses is too far away.	In-house job-related training is not available, It is difficult to access the needed knowledge to do the job, External job-related training is not available, No access to learning resources, (for example, computers or libraries) in the workplace.
	Technological constraints	Limitations of instructional technologies, Use of new technologies.			No access to learning resources, (for example, computers or libraries) in the workplace.
	Course/learning content & delivery	Acquiring inappropriate knowledge, Opaque knowledge, Proprietary information, Instructors who lack credibility, Too much to learn, Expectations of in-house training not met, Do not like how in-house and external training is conducted.		Suitability of course content, Poor quality of courses.	Expectations for in-house job-related training are usually not met, The way in-house training is delivered is not preferred, Knowledge obtained through professional development courses is difficult to apply in at the workplace, The way external training is delivered is not preferred, Things learned at work are irrelevant to doing the job, The work performed is irrelevant to the learning.
Both formal and informal learning	Resource constraints	Financial constraints, Lack of time, Lack of expert guidance, Lack of work space, Learning activities are not cost effective, Lack of resources, Information resources/training not available, Lack of guidance for learning.	Work tools and resources , Lack of time because of job pressure and responsibilities, Too much too fast.	Lack of time, Cost of courses.	No sufficient time at work to learn what they need to know to do the job, The cost of professional development or other training courses is prohibitive, Cost to cover the costs of professional development or other training are to be paid personally.
	Cultural and structural constraints	No management commitment to learning, A culture that does not support learning, Difficulty getting time off to attend training sessions, Lack of meaningful rewards for learning, Lack of understanding of HRD role, Increased multi-tasking.	An internal culture of entitlement that is slowly changing, Structural inhibitors.		To many different jobs at work make learning difficult not enough time to attend professional development sessions, Learning is not rewarded, knowledgeable people in the workplace do not help others to learn.
	Powerrelationships	Power position of interaction partner, Limited decision-making power in organizational affairs, Excluding people from learning opportunities, Resistance from unions.	Leadership and management not committed to learning.		No learning opportunities are given because the supervisor feels threatened by the increased competence.
	Change	Fast pace of change			

Appendix 3.1: Interview guideline

General introduction to the topic of the thesis:

Professional learning within Dutch Accounting Firm XX.

Looking at formal and informal learning at the workplace, give a brief explanation of what both forms entail.

Object of the interview is to see how these forms of learning are represented in the company, with more of a focus on informal learning.

Request if it is okay to record the interview? Interview will be confidential.

General questions/icebreakers

What is your highest level of completed education?

What did you study?

What is your current function and how long have you been with the company?

Connection between education and job:

Do you think that your education has helped you to prepare for the job that you are in right now (for example when it comes to required skills)?

Would you say that the company has helped you with developing the required skills for the job?

What position does learning take within your job?

How does your company facilitate learning? (study days, trainings, coach etc.)

Do you get time specifically assigned for training?

Do you have mandatory and/or voluntary training moments throughout the year?

Can you indicate your fields of interest?

How do you stay current/up-to-date in the field?

Does the company assign a coach to you?

Where does most of your learning take place? At the client or at the office?

Do you think the workplace has enough resources to facilitate learning?

What could help to improve learning within your organization?

Learning in teams:

Do you work in teams?

How does working in a team help you to learn?

Do you get someone assigned to you within the team who helps you train?

Are there feedback moments?

Effect of workplace design on learning

How would you say does the design of the workplace affect learning taking place within your organization?

Are people easily accessible or not (hierarchy)?

Is it easy to get access to information? → library, computers etc.

Do you have a development plan?

Do you have a mentor?

Can you try new things/approaches in your work?

Do you think the knowledge you get from the trainings is easily transferred to your practice/ does it add value?

Of formal and informal learning, would you say that one forms helps you more with learning than the other?

With regard to the interview, do you feel that there are any question missing that maybe I should include?

Appendix 3.2 Interview request

Dear all,

My name is Keshini Baidjnath-Panday and I am a master student Business Administration at the Radboud University of Nijmegen. I received your e-mail address from one of your colleagues whom I met during my internship.

At the moment I am working on my thesis on workplace learning by professionals. My research is specifically aimed at how accountants within your company experience workplace learning. I have just started with my data collection through individual interviews and I am looking for participants. I was wondering if you would be willing to participate in an interview with me? An interview will last approx. one hour and will, for research purposes, be held individually and in English. Furthermore, they will be anonymous and confidential and if you would like, you can receive a transcript afterwards.

I understood that most of you will be at the office around April. Via a separate e-mail you will receive a link that will lead you to an agenda set for March (27th -31st) and April (10th – 21st). If you are willing to participate in an interview, please indicate a time that will suite you.

I hope you are open to participating in one of the interviews.

If you have any further questions, please feel free to contact me on this e-mail address.

I look forward to your response!

Many thanks and kind regards,

Keshini Baidjnath-Panday

Appendix 4.1 Overview of Workplace Learning Facilitators incl. interview results

Workplace Learning Facilitators						
Type of learning	Crouse's overarching categories (201	Crouse's interpretation of the categories	Ellinger (2005)	Paisey et al (2007)	Hicks et al (2007)	Interview results
Informal learning	Role of others	Contact with others, Involving others (e.g. unions). Being able to ask help.	People who form webs of learning.	Self-study.	Opportunities for informal discussions with colleagues. Curiosity.	Contact with others Willingness to help Willingness to learn Being able to ask help
	Personal attributes	The ability to learn from experience being open to new ideas and willing to listen to others, initiative, Self-efficacy, Interest in the profession, Positive attitude to learning, Increasing the curiosity of individuals.				
Formal learning	Task-job related issues	Exposure to demands/challenging work, Having a wide variety of experiences, Legitimate peripheral participation, organization of work, Having autonomy in work, Having a chance to experiment with work, Flexibility of schedule, Learning from errors.	Learning committed leadership, Internal culture supportive of learning.	Course organized by professional body, Course organized by an educational establishment, In-house course.	Perform a variety of tasks, flexibility in work/routine, Autonomy in work, Required job-knowledge made explicit, Opportunities to experiment with work.	Training days Design of the organization
	Cultural, structural and managerial support	Creating a work climate/culture that is conducive to learning, Increasing managerial support and commitment to learning, Providing opportunities for job enlargement, job enrichment and flexibility in work, Team leadership, Encouraging risk taking and modeling behaviour can help create a learning culture, Rewarding proficiency, Exposure to change, Being evaluated on learning up-to-date knowledge.			Overall climate, Opportunities to experiment with work.	Business Model Design of the organization
Both formal and informal learning	Assisting learning	Providing new employees with guided experiences that make knowledge explicit, Presence of informal trainers obtaining feedback to improve learning, Clarifying HRD roles, Perception of HRD as strategic partner, Use of multiple learning methods, Provision of external and internal courses, Learning that is essential to the job.			Learning to remain current in the field, Evaluation, In-house courses.	Competence Acquisition Feedback Coaching
	Increasing resources	Increasing access to the Internet and computer technology and other resources, Increasing HRD resources.	work tools and resources.	Computer based learning not-related to work.	External courses.	Tools and resources

Appendix 4.2 Overview of Workplace Learning Barriers incl. interview results

Workplace Learning Barriers						
Type of learning	Crouse et al.'s overarching categories (2011)	Crouse et al.'s interpretation of the categories (2011)	Ellinger (2005)	Paisey et al. (2007)	Hicks et al. (2007)	Interview results
Informal learning	Personal constraints	Lack self awareness of learning needs, Personal factors, Hesitant to accept challenges, Fear of failure, Low importance attached to learning, Prior unsuccessful learning experiences, Loss of motivation, Cynical/reliant regarding learning, Seen as extra work.	Not learning from learning.	Believe that current level of professional education is satisfactory.	There is a sense of physical separation from the colleagues at work, The job does not require to continue to learn new knowledge and skills.	
	Interpersonal constraints	Reluctant experts, Poor managerial skills, Difficult to find a coach or mentor.	Leadership and management not committed to learning, People who disrupt webs of relationships for learning.		It is difficult to find a mentor or coach, Too few knowledgeable people are available in the workplace to help learn	
Formal learning	Lack of access	Lack of access to training opportunities, Lack of access to challenging work, Lack of proximity to learning resources, Lack of access to computers, Lack of access to learning resources, Inconvenient.		Location of courses is too far away.	In-house job-related training is not available, It is difficult to access the needed knowledge to do the job, External job-related training is not available, No access to learning resources, (for example, computers or libraries) in the workplace.	
	Technological constraints	Limitations of instructional technologies, Use of new technologies.			No access to learning resources, (for example, computers or libraries) in the workplace.	
	Course/learning content & delivery	Acquiring inappropriate knowledge, Opaque knowledge, Proprietary information, Instructors who lack credibility, Too much to learn, Expectations of in-house training not met, Do not like how in-house and external training is conducted.		Suitability of course content, Poor quality of courses.	Expectations for in-house job-related training are usually not met, The way in-house training is delivered is not preferred, Knowledge obtained through professional development courses is difficult to apply in at the workplace, The way external training is delivered is not preferred, Things learned at work are irrelevant to doing the job, The work performed is irrelevant to the learning.	Personal development
Both formal and informal learning	Resource constraints	Financial constraints, Lack of time, Lack of expert guidance, Lack of work space, Learning activities are not cost effective, Lack of resources, Information resources/training not available, Lack of guidance for learning.	Work tools and resources , Lack of time because of job pressure and responsibilities, Too much too fast.	Lack of time, Cost of courses.	No sufficient time at work to learn what they need to know to do the job, The cost of professional development or other training courses is prohibitive, Cost to cover the costs of professional development or other training are to be paid personally.	Lack of time On top of normal work
	Cultural and structural constraints	No management commitment to learning, A culture that does not support learning, Difficulty getting time off to attend training sessions, Lack of meaningful rewards for learning, Lack of understanding of HRD role, Increased multi-tasking.	An internal culture of entitlement that is slowly changing, Structural inhibitors.		To many different jobs at work make learning difficult not enough time to attend professional development sessions, Learning is not rewarded, knowledgeable people in the workplace do not help others to learn.	Culture of staying late
	Powerrelationships	Power position of interaction partner, Limited decision-making power in organizational affairs, Excluding people from learning opportunities, Resistance from unions.	Leadership and management not committed to learning.		No learning opportunities are given because the supervisor feels threatened by the increased competence.	
	Change	Fast pace of change				