

LEARNING IN AUDIT FIRMS: AN ETHNOGRAPHIC STUDY

by

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*I am the vine and you are the branches. The one who remains in Me, and I in him, will bear much fruit. For apart from Me you can do nothing. **John 15:5***

ABSTRACT

Learning In Audit Firms: An Ethnographic Study

Workplace learning is fundamental to developing competent professionals. Although the workplace learning concept has been widely researched, uncertainty exists about how the culture within audit firms influences workplace learning. Bridging this gap, this study investigates how the culture within an audit firm shapes the learning of trainees in that environment, considering the individual, social, and organisational levels of workplace learning.

Following a qualitative research methodology, and using a focused ethnographic approach within a case study design, a Big 4 audit firm case was selected, with a second-year trainee, 'Alex', as the key participant. A total of 140 hours of observation and 20 in-depth interviews were conducted with Alex and his colleagues, to gain insights into workplace learning dynamics. The study's findings show the complex interplay between individual, social and organisational factors as Alex fulfilled the roles of an active agent in his development, a valued audit team member, and an employee of the firm. Furthermore, evidence is provided that an audit firm's organisational culture can positively and negatively influence workplace learning.

This study extends audit literature with a deeper understanding of the complexities of workplace learning in the context of audit firms, provides a Global South perspective and contributes to culture studies in audit literature by showing that hierarchical, clan and market culture types within the firm collectively shape trainees' learning experiences. Valuable insights from the study can improve trainee learning in audit firms and regulatory and professional bodies can use it to improve their auditor training and monitoring guidelines.

Keywords: audit firm culture, auditor trainee learning, competing values framework, ethnographic, focused ethnography, organisational culture, professional traineeship, workplace learning.

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LIST OF ACRONYMS

ACCA	Association of Chartered Certified Accountants
ADP	Audit Development Programme
AG	Auditor-General
ANT	Actor-Network Theory
APA	Auditing Profession Act
APC	Assessment of Professional Competence
CA	Chartered Accountant
CAAT	Computer-Assisted Audit Technique
CAW	Chartered Accountants Worldwide
CFA	Chartered Financial Analyst
CHAT	Cultural-Historical-Activity-Theory
COVID-19	Coronavirus disease of 2019
CVF	Competing Values Framework
FN	Fieldnote
GAA	Global Accounting Alliance
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Accounting Standards
GPT	Generative Pre-trained Transformer
IAS	International Accounting Standards
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IRBA	Independent Regulatory Board for Auditors
ISA	International Standards on Auditing
IT	Information Technology
ITC	Initial Test of Competence
NYSE	New York Stock Exchange
PAFA	Pan-African Federation of Accountants
PCAOB	Public Company Accounting Oversight Board
POPIA	Protection of Information Act
RA	Registered Auditor
RC2.0	Restoring Confidence 2.0
RCA	Registered Candidate Auditor
RICA	Regulation of Interception of Communications and Provision of Communication-Related Information Act
SA	South Africa
SAICA	South African Institute of Chartered Accountants
SOX	Sarbanes-Oxley Act
UK	United Kingdom
UP	University of Pretoria
US	United States
VAT	Value-added Tax
WBL	Work-based Learning

CHAPTER 1

INTRODUCTION

1.1 BACKGROUND

In any profession, (seen as a selected occupational group that dominates a particular field because of its ability to apply abstract skills and to exercise jurisdiction over the knowledge, skills and work in that specific field (Abbott, 1988:8)), knowledge and experience form “the root of the understanding” of what the profession is about, and how it functions (Saks, 2012:1). Professionals need knowledge, skills and experiences to develop a “professional habitus” so that they know “what to do when they perform their work” (Noordegraaf, 2015:5). For the audit profession, auditors must master a considerable amount of complex knowledge and skills (non-technical and professional) to reach the desired level of professional competence, and the competencies are mostly acquired in the workplace by undergoing “a professional apprenticeship” (Westermann, Bedard & Earley, 2015:864). The apprenticeship (or training aspect of professional development) has been investigated by several scholars (e.g., Bishop, 2017; Dochy, Gijbels, Segers & Van den Bossche, 2012; Dornan, Tan, Boshuizen, Gick, Isba, Mann, Scherpbier, Spencer & Timmins, 2014; Eraut, Steadman, Furner, Maillardet, Miller, Ali & Blackman, 2004; Havnes & Smeby, 2014; Plant, Barac & De Jager, 2017; Westermann *et al.*, 2015), including Eraut (e.g., 2012, 2011, 2009, 2007, 2000, 1994), and this has laid significant groundwork in understanding workplace learning for early career professionals.

My study was carried out in South Africa (SA) (see Section 1.7 for the reasons and relevance thereof). Workplace learning, embedded in a training programme (or traineeship or articles), is a key component of the training model for registered auditors (RAs) in SA to develop competencies of trainee auditors (also referred to as trainees) (IRBA, 2024a; SAICA, 2024a). The RA path prescribed by the Independent Regulatory Board for Auditors (IRBA) (IRBA, 2024b) indicates that a registered candidate auditor (RCA) must be a qualified professional accountant (at the time of my study’s fieldwork, a Chartered Accountant

(CA)(SA), and registered with the South African Institute of Chartered Accountants (SAICA) in order to register for the IRBA's Audit Development Programme (ADP). Only after successful completion of the ADP is an RCA eligible to register as an RA. This study focuses on the workplace learning component (or traineeship) that must be completed to qualify as a CA(SA), the primary prerequisite to being registered as a candidate auditor (an RCA).

My study investigates *how an audit firm's culture shapes the learning of trainees in that environment*. It uses workplace learning literature (e.g., Harteis, Gijbels & Kyndt, 2022; Jeong, Han, Lee, Sunalai & Yoon, 2018; Tynjälä, 2013), and especially Eraut's (e.g., 2012, 2011, 2009, 2007, 2000, 1994) work, as a foundation for presenting an audit firm workplace perspective on three levels (individual, social and organisational). This framework is then used to explore the learning experiences, processes and activities on multiple levels in an audit firm workplace environment, and also to understand the complex interplay of individual, social and organisational factors that influence learning in this environment. The study also uses an organisational cultural lens, based on the Competing Values Framework (CVF) (Quinn & McGrath, 1985; Quinn & Rohrbaugh, 1983), which distinguishes four core cultural types (clan, adhocracy, market and hierarchical) (e.g., Cameron & Quinn, 2011, 2006; Cameron *et al.*, 2022), to examine the dynamics of workplace learning.

The core of this qualitative study is a focused ethnography research approach, with a Big 4 audit firm (referred to as 'Alpha', a pseudonym) serving as the case for the study. Focused ethnography allows for a key participant to be identified, and in my study, this was Alex (a pseudonym) who was a second-year trainee at Alpha. This ethnographic approach (as previously used in workplace studies (Knoblauch, 2005:[5])) enabled an in-depth examination (as suggested by Baumbusch, Wu, Lauck, Banner, O'Shea & Achtem, 2018:3) of the day-to-day learning experiences of trainee auditors, and yielded rich, contextual insights (typical of ethnography (Walters, 1980:22, 34)) about their workplace learning. The findings of this study offer valuable insights for the auditing profession, other stakeholders, and the broader discourse on workplace learning.

In this chapter, I first discuss the identified gaps in the literature, and then present the research problem. Thereafter, I present the aim and research questions guiding my study. I

then provide a synopsis of the research formalities, permissions and undertakings, and this is followed by a description of the research methodology employed. Following this, I explain why my study was carried out in SA. After this, I discuss the relevance and significance of the study, with specific reference to the study's contributions. The delimitations of the research for my study are dealt with thereafter. Definitions of key terms used throughout the study are then provided. Finally, I present an outline of my study by briefly indicating what is presented in each chapter of my thesis.

1.2 RESEARCH GAPS

The concept of learning becomes more digestible when viewed from the perspectives of three dominant learning theories – behaviourism, cognitivism and (social) constructivism (Ertmer & Newby, 1993:48-59; Mallick, 2022:5; Spyropoulou, Ntourou, Simaki, Malagkoniari, Koumpouri & Sorra, 2013:250; Woolfolk Hoy, Davis & Anderman, 2013:10). Workplace learning (a broad term which includes on-the-job training (Billett, 2012:3477)), is an often-contentious concept. It is seen as the process by which individuals acquire the knowledge, skills and attributes (by performing their daily roles and tasks at the workplace (Collin, Sintonen, Paloniemi & Auvinen, 2011:303; Doyle & Young, 2007:2; Felstead, Fuller, Unwin, Ashton, Butler & Lee, 2005:360-363; Kankaraš, 2021:9)), that enhance organisational and individual performances (Hicks, Bagg, Doyle & Young, 2007:62).

Workplace learning occurs in a variety of aspects of the workspace, including learning that takes place at, near or through work, or that is related to or in support of work, and that forms part of the workplace and its social and everyday practices and interactions (based on Eraut, 2007:409; Fenwick, 2008a:19). A socio-cultural perspective of workplace learning emphasises that learning is not only an individual process, but also a social one, and one which is deeply influenced by interactions and the cultural context (Hager, 2011:23).

1.2.1 Studies related to workplace learning

Workplace learning has been widely researched in the literature (e.g., Eraut, 2012; 2011; 2009; Harteis *et al.*, 2022; Jeong *et al.*, 2018; Tynjälä 2013). It is presented from various

perspectives, such as: the workplace concept and its nature (e.g. Billett, 2010, 2004, 2002a, Fenwick, 2004; Fuller & Unwin, 2004a, 2011; Illeris, 2011; Marsick & Watkins, 1990); agency, and learning and work identities (e.g. Billett, 2010, 2004, 2002a; Collin & Paloniemi, 2008; Collin & Valleala, 2005; Eteläpelto, 2008); development of professional expertise (Bereiter & Scardamalia, 1993; Dreyfus & Dreyfus, 1980; Ericsson, 2006; Harteis, Bauer & Gruber, 2008; Strasser & Gruber, 2004); competence development through vocational training and education (Filliettaz, 2010; Tynjälä, Nykänen & Virtanen, 2011); communities of practice (Lave & Wenger, 1991; Wenger, 1998), and organisational learning (e.g. Argyris & Schön, 1996, 1978; Senge, 1990; Engeström, 2011, 2004, 1987; Nonaka & Konno, 1998). Although most learning in the audit profession takes place in the workplace (Daoust & Malsch, 2019; Dierynck, Kadous & Peters, 2023; Hicks *et al.*, 2007; Westermann *et al.*, 2015), workplace learning is a still neglected aspect of audit research (Dierynck *et al.*, 2023:1).

The workplace learning aspect of the audit profession merits investigation (Hicks *et al.*, 2007:62) because, due to the evolving nature of the audit profession (e.g., Barac, Plant, Kunz & Kirstein, 2021:797; Dierynck *et al.*, 2023:1-2; Singhvi, Hossain & Brodmann, 2020:1; Sonnerfeldt & Jonnergård, 2023:157), there is uncertainty as to whether findings from previous workplace research are still relevant (Dierynck *et al.*, 2023:2). Furthermore, existing research refers to workplace learning as part of the investigation of other processes in audit firms, such as client interactions; review, feedback, and mentoring processes; and performance management evaluations: however, the interrelationships between these processes have not been explored (Dierynck *et al.*, 2023:14). In addition, the limited empirical research that has dealt directly with workplace learning in audit firms (such as Eraut, 2003; Eraut & Hirsh, 2010; Hicks *et al.*, 2007; Westermann *et al.*, 2015) was limited to countries in the Global North (United Kingdom (UK), Canada and the United States (US)), and there is a need for research from the Global South.

My study, which investigates how an audit firm's culture shapes the learning of trainees in that environment, addresses these gaps. With its deliberate focus on workplace learning, the study seeks to examine workplace learning at various levels in an audit firm, so that the complex interplay of individual, social and organisational factors that influence learning in

this environment can be better understood. And, as my study was carried out in SA, it provides a Global South perspective which aids in determining whether the findings from this study align with or differ from existing literature from other, mostly Northern, jurisdictions.

1.2.2 Studies related to organisational culture in audit firms

Organisational culture influences learning in the workplace (Crouse, Doyle & Young, 2011:45; Ellinger & Cseh, 2007:448-450; Ellström, 2011:113; Kittel, Kunz & Seufert, 2021:1; Li, 2015:151). Organisational culture is considered a facilitating factor (even a necessary condition) for organisational learning to occur, and the orientation to learning is the learning culture (Rebelo & Gomes, 2011:173).

The conceptualisation of organisational culture continues to provoke lively debate in the literature, but my study uses one of the most significant and widely used models in the study of organisational culture (Chidambaranathan & Regha, 2016; Demir, Ayyildiz Unnu & Erturk, 2011; Grabowski, Neher, Crim & Mathiassen, 2015; Oh & Han, 2020; Ostroff, Kinicki & Muhammad, 2013; Rukh & Qadeer, 2018; Tong & Arvey, 2015; Yu & Wu, 2009), namely the CVF (Quinn & McGrath, 1985; Quinn & Rohrbaugh, 1983). This framework identifies four core cultural types (clan, adhocracy, market and hierarchical) (e.g., Cameron & Quinn, 2011; 2006; Cameron *et al.*, 2022) which, according to recent work by Francis (2022), are also visible in audit firms.

Although there is an acknowledged interest in (and body of research addressing) the organisational culture of audit firms (Alberti, Bedard, Bik & Vanstraelen, 2022; Andiola, Downey & Westermann, 2020; Francis, 2022), there is still a need for further studies in this area (Alberti *et al.*, 2022; Andiola *et al.*, 2020). We do know that audit firms, especially the Big 4, are business-oriented (e.g., Alberti *et al.*, 2022:59; Andiola *et al.*, 2020:6-7; Broberg, Umans, Skog & Theodorsson, 2018:374; Carter & Spence, 2014; Malsch & Gendron, 2013; Ponomareva, Uman, Broberg, Vinberg & Karlsson, 2020:565; Vandenhoute, Hardies & Breesch, 2020:521), highly structured (Cahan, Che, Knechel & Svanström, 2022:2664; Causholli, Floyd, Jenkins & Soltis, 2021:2; Westermann *et al.*, 2015:881), and control oriented (Andiola *et al.*, 2020:2, 8-10; Kornberger, Justesen & Mouritsen, 2011:515, 523-

525), with much emphasis on firms' performance management systems (Andiola & Bedard, 2018; Trotman, Bauer & Humphreys, 2015), but, there are very few studies related to the nature of the learning environment within these firms. This is an important consideration, as a nurturing and supportive environment is essential if one is to achieve a continuous development of knowledge, and the effective practice of professional scepticism (Grohnert, Gijsselaers, Meuwissen & Trotman, 2019:1). In their synthesis of the literature on audit firm culture (which highlighted the learning culture in audit firms), Alberti *et al.* (2022:88-89) identified that learning in audit firms is occasioned by sources outside the engagement team (by using systems, specialists and other teams), by situations and events located within the engagement team (such as making mistakes and sharing of knowledge), and by being exposed to review, feedback and performance evaluation processes. Andiola, Bedard and Kremin (2021:40) refer to on-the-job learning as part of the socialisation culture in audit firms. However, there is no clarity on how audit firms' business orientation, highly structured natures, and control and performance drives influence trainees' learning experiences.

As my study investigates how an audit firm's culture shapes the learning of trainees in that environment, the above gaps are addressed. Thus, firstly my study offers a response to the call for more research on audit firm culture. Second, my study uses the CVF and its four related culture types to gain a better understanding of the influence of audit firms' culture (its business orientation, highly structured nature, and being control and performance-driven) on trainees' learning experiences.

1.2.3 Studies related to ethnographic research in accounting/auditing

Ethnography can be seen as a specialised type of fieldwork, with its primary purpose being to provide an insider's perspective on that culture (Preissle & Grant, 2003:165). While conventional research methods applied in auditing and accounting do provide valuable insights, they nevertheless lack the depth and richness that ethnographic methods, such as direct observation, can offer (Baker, 2006:187). In contrast to other research approaches, ethnography in accounting research still has "niche status" (Bamber & Tekathen, 2023a:3) because it is not common in accounting research (Cordery, De Loo & Letiche, 2023:1698),

or is considered rare (Bamber & Tekathen, 2023a:3; Deng, 2023:1-2; Kalyta & Malsch, 2018:241), thus confirming the identification of a gap in the ethnographic research literature.

It seems as though most observation times in ethnographic research in accounting are shorter than would occur in traditional ethnographic studies in anthropology, and that this shortcoming is compensated for by using interviews (Bamber & Tekathen, 2023b:32-33). Furthermore, in accounting ethnography, a realistic approach is used in that more emphasis is placed on the culture and observed processes and practices, rather than on the field worker, who is rarely assigned a visible role in the narrative (Bamber & Tekathen, 2023b:36). The tendency in these accounting studies is for the researcher to allow himself/herself an outsider voice (etic voice) that is different from the emic voice that is specific to anthropological ethnography (Bamber & Tekathen, 2023b:34-36).

My study's ethnographic approach, focused ethnography, compares well with the aforementioned practices. Focused ethnography is used in applied social research in practice-based disciplines (e.g., nursing, engineering, computer design) (Higginbottom, Boadu & Pillay, 2013; Wall, 2015), and is also used in workplace research (Knoblauch, 2005). This type of ethnography is seen as a "branch of ethnography" (Knoblauch, 2005:[1]), which, as "part of the ethnographic toolkit" (Wall, 2015:[5]), can complement traditional ethnography (Knoblauch, 2005:[5]). This involves employing a "pragmatic form of ethnography" (Kelly, 2022:[3]) because it focuses on a clear problem in a specific context (Higginbottom *et al.*, 2013:6; Knoblauch, 2005:[1]), and informants who have specific knowledge serve as key participants (Higginbottom *et al.*, 2013:4). Because a long/extensive preparation time is essential, as is researchers' familiarity with the field, and because more emphasis is placed on interviews (Andreassen, Christensen & Møller, 2020:298; Higginbottom *et al.*, 2013:5; Kelly, 2022:2, 9-10; Wall, 2015:[4]), researchers can afford to spend less time in the field (Andreassen *et al.*, 2020:298; Higginbottom *et al.*, 2013:4; Knoblauch, 2005:[1]).

By addressing the aforementioned gaps, and by adopting a 'pragmatic' ethnographic approach, this research provides a more comprehensive picture of workplace learning in audit firms as a phenomenon that is influenced by dynamics on the individual, social and

organisational levels, as well as by the audit firm's culture context. Next, I present the research problem.

1.3 RESEARCH PROBLEM

Workplace learning, embedded in the apprentice model, is the primary way technical knowledge, skills and norms are transferred to aspiring auditors (Westermann *et al.*, 2015:864); this is the currently accepted 'best practice' method by which trainees learn fundamental skills and translate knowledge into practice (Van Linden & Hardies, 2018:362). My study's research problem revolves around the argument that the organisational culture of audit firms influences workplace learning: thus, it takes into account sources both outside and inside the engagement team, and the audit firm's processes and practices (Alberti *et al.*, 2022:88-89), and its socialisation practices (Andiola *et al.*, 2020:39-43).

The problem is that to date there are few studies that focus mainly on audit firm workplace learning (Dierynck *et al.* 2023:1), and that, within these few studies, a Global South perspective is largely absent. Such a perspective could shed light on whether or not practices in the Global South are congruent with those in the Global North. Furthermore, previous research has identified the audit engagement as the key learning environment, but uncertainties exist about effects of the combined interactions of cultural embedding mechanisms in audit firms (Alberti *et al.*, 2022:88-89). More clarity is therefore needed on how audit firms' organisational cultures influence the trainees' learning. In addition, traditional research methods (archival and survey studies), according to Andiola *et al.* (2020:45), "are likely to yield superficial insights" into perceptions of audit firms' cultures, and therefore suggest that researchers make use of more diverse qualitative approaches, such as collecting data through direct observation in the field.

To address this gap, it is of importance to gain a firsthand view of the challenges faced by trainees in their workplace environments. Understanding these challenges from the trainees' perspective can reveal the barriers they encounter and identify the solutions that empower them. By capturing these insights, the study aims to provide a comprehensive understanding of how trainees navigate their learning within audit firms, which can inform the development

of more effective training programmes and support mechanisms tailored to their needs. This approach not only contributes to the existing body of knowledge but also offer practical implications for improving trainee experiences and outcomes in the audit profession.

This study addresses the research problem by investigating how an audit firm's culture shapes the learning of trainees in that environment. This close look at workplace learning in firms can provide insight into the learning and culture in audit firms, and these insights can then be applied to improve training in audit firms.

In order to solve the problem, I set an objective for my study and formulated a research question. To answer the question, and achieve my study's objective, I formulated three sub-questions. In the next section, the aim of the research, the primary research question, and the secondary questions are outlined.

1.4 RESEARCH AIM AND RESEARCH QUESTIONS

The aim of my study is *to investigate how an audit firm's culture shapes the learning of trainees in that environment.*

The research is conducted to answer the primary research question, which is:

- How does an audit firm's culture shape the learning of trainees in that environment?

The secondary questions which this study aims to answer are:

- How do trainees learn in audit firms? (Chapters 2, 5 and 6)
- How do individual, social and organisational factors influence trainees' learning in audit firms? (Chapters 2, 5 and 6)
- How does audit firm culture influence workplace learning? (Chapters 3, 5 and 6)

Next, I discuss the research formalities.

1.5 RESEARCH FORMALITIES

In conducting this research, I adhered to the University of Pretoria's (UP) research guidelines and received ethical clearance from the Faculty of Economic and Management Sciences' Research Ethics Committee (Annexures G1 and G2). Participants were informed about the confidentiality of their participation and data, the voluntary nature of their involvement, their right to withdraw at any point, and that the study's approval by the UP's Faculty of Economic and Management Sciences' Research Ethics Committee was based on the consent letter from Alpha, as the participating firm (Annexure H1).

Below, the research methodology applied in this study is summarised.

1.6 RESEARCH METHODOLOGY

In this study, I hold a constructivist/interpretivist worldview. This allows individuals to construct their own meaning based on experiences (Creswell, 2014:8; Crotty, 1998:8-9) and to research people in their natural settings (Creswell, 2014:8). Adopting a worldview allows ethnographic researchers to immerse themselves in participants' lives to understand the meanings they create in their daily activities (Ladner, 2014:23-24; LeCompte & Schensul, 1999:49; Madden, 2010:1), which, in turn, resonates with the focused ethnography approach I used while observing and interpreting Alex and his team members' activities in their daily work life.

By choosing a qualitative research approach I was able, as indicated in the literature, to gain an understanding of participants' experiences, meanings and perspectives from their points of view (Hammarberg, Kirkman & De Lacey, 2016:499). This is an appropriate way to investigate the influence of culture on trainees' learning, as culture becomes apparent through fieldwork interpretation (Van Maanen, 2011:1, 3). Utilising focused ethnography, I was able to document my observations in the participants' natural workplace learning setting, an advantage of 'pragmatic' ethnographic research (Van Maanen, 2011:1, 3).

As indicated in Section 1.2.3, I chose focused ethnography as my preferred research method. The reasons were because focused ethnography, as a research methodology, corresponds to ethnographic approaches in accounting studies (Bamber & Tekathen, 2023a; 2023b), is suitable for disciplines that require practical, hands-on research such as auditing (Wall, 2015:[4]; Higginbottom *et al.*, 2013:1), has been used in other workplace studies (Knoblauch, 2005), and because, in my role as an observer, I could not actually participate in audits (a similar situation pertains to medical research where researchers cannot participate in medical procedures (Higginbottom *et al.*, 2013:5)). This approach played to my extensive knowledge of accounting education and training. However, because focused ethnography is typified by short-duration field visits with intense time pressures and high data intensity (Higginbottom *et al.*, 2013:4; Knoblauch, 2005:[1]) it requires careful preparation. Part of my preparation was to conduct a literature review even before my fieldwork (as suggested in the literature (e.g., Creswell, 2007:102; Merriam, 2009:72)); and I expanded my literature study after completing my fieldwork, as suggested by various scholars (e.g., Glaser & Strauss, 1967; Hamill & Sinclair, 2010:16-24). The focused ethnography approach enabled me to develop a deep understanding of the audit firm as a learning environment. Complementing the data accumulated through my observations, I also conducted interviews, a strategy commonly employed in focused ethnography as a means of obtaining more comprehensive insights (Andreassen *et al.*, 2020:298; Higginbottom *et al.*, 2013:4).

In my ethnographic study, I specifically chose Alpha, a Big 4 audit firm, as the study case. This decision to involve a Big 4 audit firm was motivated by my belief that their international exposure, significant size, deeply embedded cultural values (Francis, 2022:27), and their structured training approach (Bishop, 2017:526) would enable easier extension to other audit firms (where local or regionally represented firms might be too idiosyncratic or limited in their approaches to training). And finally, because Alpha was geographically accessible to me, and I was granted easy entry for my study via a designated gatekeeper (the engagement partner, with permission from the firm). The study centred on Alex, a second-year trainee, who was part of an Alpha audit team working on the audit of 'Farm-Aid' (a pseudonym) at the time of my observation. The observations in my study took place in 2017 and totalled a period of 140 hours spread over two and a half months. Considering the

focused ethnographic approach, this is a shorter period than in traditional ethnographic studies, but the period compares well with the 104-hour observation time in the ethnographic study of Kornberger *et al.* (2011:518) which was also carried out in a Big 4 firm. During my observation periods I took detailed fieldnotes. Using purposive sampling, I selected several team members with whom I held semi-structured interviews. These interviews gave me diverse perspectives on the audit process, learning in Alpha, and the firm’s culture. In total, I conducted 20 semi-structured interviews (eight with the key participant). I also supplemented my observations with informal interviews (29) with the key participant.

In order to code, categorise and thematically analyse the data collection during the study, I applied Braun and Clarke’s (2006:16-23) six phases of thematic analysis. Thematic analysis is not a strictly linear process, but rather, an iterative and flexible one (Terry, Hayfield, Clarke & Braun, 2017:[20 of 40]), meaning that I moved back and forth between the phases frequently. Table 1.1 gives a brief description of the phases.

Table 1.1 Thematic analysis to code, categorise and analyse data

No	Phase ¹	Aim ²	Application in my study
1	Data familiarisation	Deep engagement with data for initial insights	A good understanding of the data set’s orientation due to <ul style="list-style-type: none"> • My personal involvement in all data collection (fieldnotes during observations, all interviews) • Regular reviews (e.g., fieldnotes, transcripts)
2	Initial code generation	Deeper immersion in the data	A comprehensive list of codes (Annexure D1) representing the patterns in the data set by: <ul style="list-style-type: none"> • Initial formal coding (create codes as informed by initial framework (Annexure A) and field observations) • Continuous refinement/revision of codes (using ATLAS.ti software)
3	Theme construction	Shift from coding to theme development	Re-examining and grouping codes (Annexure D2) to form coherent themes by: <ul style="list-style-type: none"> • Identification of data patterns • Assessment of data relevance
4	Potential themes review	Quality control so that themes align with the coded data, the data set and the research question	My revised research question required reconsideration of themes by: <ul style="list-style-type: none"> • Review of data under each theme (coherence and relevance) • Reworking the analysis (incorporating competing values within Alpha) (Annexure D3)
5	Theme definition and naming	Transition from the themes as code lists to their interpretation to narrate a story	Construct clear themes (Annexure D4), each with a role in the overall narrative by: <ul style="list-style-type: none"> • Organisation of data into coherent narratives • Consideration of the story told by each theme • Acknowledgement that each theme mattered

No	Phase ¹	Aim ²	Application in my study
6	Report generation	Begin to write the overarching story from the data	<p>An iterative process of building rich extracts by:</p> <ul style="list-style-type: none"> • Preparation of report (160 pages) before my study's research question changed (before phase 4 was carried out, to evaluate the potential themes) • Revised report (removed duplicate information, 82 pages) for critical evaluation (myself, my supervisors and an expert in ethnographic research) • Refined report based on revised research question, further analysis and improved analysis (mentioned in phase 4)

¹ = Braun and Clarke's (2006); ² = Terry *et al.* (2017)

In the following section I discuss the relevance of the study.

1.7 RELEVANCE OF THE STUDY: A SOUTH AFRICAN CONTEXT

In ethnographic research, “gaining access to the site is the first and highest barrier to overcome” (Bamber & Tekathen, 2023a:4). As an academic in SA, I have been involved in the formal training of prospective auditors for the past 15 years. I completed my own traineeship in 2007 at a small SA audit firm (where I still assist from time to time, in an advisory capacity), and then I worked for 4 months at a Big 4 audit firm abroad. My extensive background in auditor training and education, which helped me in the preparation of my study's research question, was mainly in a SA context. Furthermore, my supervisor and I had good networks in the SA audit profession and this helped me to identify an appropriate field workplace and gain access to Alpha. Thus, it was the practical considerations that led me to conduct my study in SA, and the context places it in the Global South. Next, I outline background about the profession.

1.7.1 Background about the SA audit profession

The IRBA is the statutory body that governs the part of the South African accountancy profession that is involved with public accountancy (IRBA, 2023a). Its strategic focus is “to protect the financial interests of the public by ensuring that only suitably qualified individuals are admitted to the auditing profession and that registered auditors deliver services of the highest quality and adhere to the highest ethics standards” (IRBA, 2023a).

The SA audit profession was well known for the strength of its auditing and reporting standards (based on high ratings by the World Economic Forum), but due to the indiscretions of some external auditors and the audit profession therefore being implicated in corporate and audit firm collapses (for example the Steinhoff debacle and the Nkonki saga), the rating dropped considerably (IRBA, 2017). This led to a drive to reinvigorate the profession and to rebuild society's trust in it (IRBA, 2018:2). The Restoring Confidence 2.0 (RC2.0) drive, aimed at the IRBA's broader stakeholder body, is an approach to demonstrate its commitment to "restoring trust and integrity in the wider financial reporting and governance ecosystem", and continues to be a strategic imperative for the IRBA (2023b:16). The IRBA's accreditation and monitoring of professional accounting bodies (as mandated by the Auditing Profession Act (APA) No. 2 of 2015, as amended (RSA, 2021)) is an important part of the IRBA's RC2.0 drive (IRBA, 2023b:52). At the time of my data collection, SAICA was the only accounting professional body accredited by the IRBA, but from 1 April 2024 the Association of Chartered Certified Accountants (ACCA) South Africa (newly accredited by the IRBA) provides another route for RCAs (IRBA, 2023b:7).

The above-mentioned negative events in the audit profession, together with the SA environment of pervasive corruption, financial mismanagement, and unauthorised expenditure (Nkuhlu, 2020) negatively impacted SAICA, which was called on to "clean up members' misconduct" (Khumalo, 2018). SAICA (2023a) is working to turn the negative reputational tide, and its progress is evident from having reached the top position in a 2023 global professional trust survey (conducted by Edelman, on behalf of Chartered Accountants Worldwide (CAW)) in which over 1 300 participants in eight global markets (including SA, England, Scotland, Wales, Northern Ireland, Ireland, Australia, and New Zealand) participated. SAICA is a full member of the International Federation of Accountants (IFAC) council, the Global Accounting Alliance (GAA), CAW, Pan-African Federation of Accountants (PAFA) and has reciprocity agreements with various global professional accounting bodies (SAICA, 2021).

From the above it is clear that the IRBA, as regulator of the audit profession, and SAICA, as a professional body accredited by the IRBA, are probably the two most important role players in the SA audit profession, and want to maintain good reputations and hold society's trust.

Audit professions worldwide can relate to these objectives. The information below explains the qualification path to become an RA that was in place during my study.

1.7.2 Qualification path to become an RA in SA

The APA makes provision, amongst others, for the establishment of the IRBA, the education, training and professional development of RAs and RCAs and the accreditation of professional bodies (RSA, 2021). In terms of the APA (section 37(1)(a)), an individual can only register with the IRBA if he/she is a member of a professional body accredited by the IRBA (APA section 32(2) (RSA, 2021). This implies that an individual wishing to register as a candidate auditor had to meet the specific education and experience requirements of the accredited professional body. As part of the IRBA's strategic objective to ensure that only competent candidates enter the audit profession, the IRBA monitors the programmes and institutional requirements of accredited professional bodies to ensure that they follow the IRBA accreditation model (IRBA, 2023b:26).

The qualification path laid out by the IRBA comprises two components. The first component is to register as a qualified professional accountant (currently a CA(SA) with SAICA), and to register as an RCA, and the second component is to successfully complete the IRBA's ADP (IRBA, 2024b). Thus:

First component. To qualify as a CA(SA), individuals must follow SAICA's (2024b) CA(SA) roadmap, which requires new entrants to first complete a SAICA-accredited undergraduate and postgraduate academic programme (SAICA, 2024c). During or after completion of the aforementioned academic programme, the new participant must complete a SAICA-accredited training programme (SAICA, 2024d). A new entrant must also pass the two SAICA qualifying examinations, the first being the Initial Test of Competency (ITC), and the second being the Assessment of Professional Competence (APC) (SAICA, 2024b). To be eligible to write the APC, a candidate must have passed the ITC, completed 20 months of their training contract, and have completed an accredited professional preparation programme (SAICA, 2024e, 2023c). After completing all the steps as laid out in the roadmap,

a new entrant can apply to become a member of SAICA (SAICA, 2024b), and the audit firm can register the qualified CA(SA) as an RCA with the IRBA (RSA, 2021).

Second component: To qualify as an RA requires a qualified CA(SA) to complete the ADP (IRBA, 2024b). The ADP requires a period of work experience to develop professional competence in the workplace (IRBA, 2024b) and to gain a more senior level of experience (Lubbe, 2020:610). In SA, only individuals registered with the IRBA can use the credential RA (RSA, 2021).

My study focuses on the first training component under the assurance elective (at the time of my data collection, a training office could assign its trainee accountants to an elective based on its requirements (SAICA, 2024f:9). In the SA context, the workplace learning period or traineeship refers to the structured and monitored period that all prospective CAs must complete within a registered accounting or auditing practice, and the duration of the training period (between three and five years) depends on the academic qualifications of an individual at the commencement of the training contract (SAICA, 2020). It therefore takes seven years to complete the first component (qualify as a CA) if an individual completes the formal academic education process on a full-time basis (a minimum three years for an undergraduate degree and one year for the postgraduate programme) and completes the required three years of workplace leaning or traineeship (Barac, 2015:5) (see Annexure K).

A training contract is registered by SAICA, according to which the trainee serves the training office for a specified period and in return receives experience in the prescribed competencies (SAICA, 2020). Training contracts registered with SAICA (with audit firms under the assurance elective) must also be registered with the IRBA (IRBA, 2023b:54). SA audit firms registered as training offices provide a learning environment in which trainees can apply their theoretical knowledge in real work situations, under the supervision of experienced CAs (SAICA, 2020).

The IRBA recognises an accredited professional body's development programme provided that training takes place within public audit practices (IRBA, 2013:66), the training officer is an RA (SAICA, 2020; IRBA, 2013:9) and the training provides sufficient breadth and depth

in its practical exposure to achieve the IRBA's objective regarding the development of professional competence (IRBA, 2013:66-67). For example, the audit-client portfolio of the training office must provide sufficient exposure to audit (and related function) engagements so that a trainee can develop the necessary competencies within the duration of the training contract (IRBA, 2013:67). If the exposure is not sufficient, SAICA must ensure that an appropriate intervention is undertaken, such as a simulation or a secondment to another firm (IRBA, 2013:67). Furthermore, the IRBA sets out the duration of the training contract (which agrees with the abovementioned SAICA requirements) which varies from a three year to a five-year period; the shortest period is three years and this applies if an aspiring trainee has a university degree at the start of his/her traineeship.

The outcome of the first component of the IRBA's qualification path is for the individual to qualify as a CA(SA) and then to register as an RCA with the IRBA (RSA, 2021). A professional body's development programme (in this case SAICA) forms the foundation of the IRBA's ADP, which is aimed at developing auditor-specific specialist competence (IRBA, 2013:66). Alex, the key participant in my study, was more or less halfway through his SAICA-mandated traineeship (18 months into the required 36 months (see Annexure J)) at the time of my initial interviews and observation, and thus on route to becoming a CA(SA). I also interviewed him after the end of his final year of traineeship (when he was eligible to register as a CA(SA)), and again, about five years into his post-traineeship career (some years after successfully registering as a CA(SA)). Alex never followed the IRBA's ADP because he did not want to be an RA and stay in the audit profession.

During the second component of the IRBA's qualification path, an individual registers as an RCA with the IRBA (RSA, 2021): this then sets the RCA to receive more advanced training under the supervision of an RA, to develop the professional competence expected of an RA (IRBA, 2024b). This stage requires a minimum of 18 months in an audit and assurance environment (IRBA, 2024b). Only after successful assessment of their portfolio of evidence is the RCA eligible to register as an RA (IRBA, 2014:1-2). As mentioned, my study's focus is on workplace learning during the first component of the RA professional training. The ADP and associated learning experiences therefore fall outside the scope of this study.

As a full member of the IFAC (SAICA, 2021), SAICA's competence development model is closely related to the International Accounting Education Standards (Lubbe, 2020:610), which indicates an international connectivity within the SA context. In the next section the significance of the study is explored.

1.8 SIGNIFICANCE OF THE STUDY

My study's contributions can be considered theoretical, methodological and practical. These are explained next:

1.8.1 Theoretical contribution

Workplace learning is a neglected aspect of audit research, being mostly investigated as a "by-product" of the study of other audit processes (Dierynck *et al.*, 2023:1). Through its specific focus on workplace learning, my study advances our understanding of workplace learning within the context of audit firms, and provides a deeper insight into how learning takes place in professional settings. My study shows that to understand workplace learning it needs to be considered as a distinctly multifaceted phenomenon, because it takes place at the intersection of individual, social and organisational factors that influence learning in audit firms; this is an area that has been underexplored in audit research. And finally, my study presents a Global South perspective on workplace learning, having been conducted in SA.

There are calls for further studies on audit firm culture (Alberti *et al.*, 2022; Andiola *et al.*, 2020). Using an organisational culture lens, my study unlocks insights into how audit firm culture influences workplace learning. It thus broadens knowledge of audit firm culture by identifying culture types (clan, market and hierarchical) that influence workplace learning, either positively or negatively.

1.8.2 Methodological contribution

Ethnography is an underrepresented research methodology in auditing/accounting literature in general (Bamber & Tekathen, 2023a:3, 2023b:23; Cordery *et al.*, 2023:1698; Deng, 2023:1-2; Kalyta & Malsch, 2018:241), but it is presented here as an ideal research approach (more effective than archival and survey studies) to investigate cultural perspectives of audit firms (Andiola *et al.*, 2020:45). My study introduces focused ethnography as an auditing research approach. It offers a pragmatic way of conducting ethnography (Kelly, 2022:[3]) in a field (the audit and accounting environment) where a realistic approach is mostly followed, and emphasis is placed on the culture and the observed processes and practices (Bamber & Tekathen, 2023b:36).

1.8.3 Practical contribution

My study's practical contributions make it relevant to a diverse array of stakeholders within the audit environment. These stakeholders include audit firms, professional bodies (e.g., SAICA), regulators and standard setters (e.g., the IRBA) and trainees. For audit firms, this research provides in-depth insights into the internal dynamics of workplace learning, and audit firm leadership can use the insights to improve their training programmes and to foster a culture that is conducive to optimal workplace learning. Regulatory and professional bodies can draw on the findings to inform their policies, practices and guidelines related to training and professional development. Trainees in audit firms stand to benefit directly from this research, as it sheds light on the factors that enhance or impede learning in their work environment. This knowledge can empower them to navigate their learning journey more effectively and to advocate for more supportive learning conditions.

In summary, this study offers a variety of contributions and insights that can be utilised by multiple role players. In the section below, I set out the delimitations applicable to the study.

1.9 DELIMITATIONS OF THE STUDY

In discussing the delimitations of my study, it is important to acknowledge the specific boundaries and constraints within which the research was conducted. As a case study focusing on a single Big 4 audit firm in SA, the findings are inherently circumscribed by this specific context, and may not be generalisable to all audit firms or to settings outside of SA. This approach, however, is in line with the nature of case studies, which provide in-depth insights into a particular instance, rather than striving for broad generalisability (Yin, 2014:20-21).

The study's setting within a South African Big 4 audit firm also introduces certain demarcations. Although this allows for a detailed exploration of workplace learning in this context, the cultural, regulatory, and economic environment of SA is distinctively Global South in its perspective. As such, the findings (or at least some specific elements of them) may differ from those in other countries or in firms with different organisational structures or cultures, such as in the Global North.

Furthermore, my study is directed at a specific component of RA professional development, namely the initial workplace learning (or training) in an audit firm, necessary to qualify as a professional accountant, in this case a CA(SA). The study thus does not address specifically the training for the development of specialist competences for auditors.

In the fragmented literature on audit firm culture, a learning culture is identified as a type of culture (Alberti *et al.*, 2022). This study does not focus specifically on a learning culture, but provides a more holistic view of the influence of the audit firm culture on workplace learning within audit firms. It does not attempt to provide, nor pretend to be an in-depth investigation of learning culture.

While the CVF is used in this study, the purpose of its use is not to diagnose/identify audit firm culture, but rather to frame/present these ethnographic findings related to workplace learning in an audit firm within a recognised construct.

Additionally, the use of focused ethnography in the study further narrows its scope. Focused ethnography, as described by Knoblauch (2005), is distinguished from traditional ethnography in that it concentrates on specific aspects of a culture or process, in this case, workplace learning in an audit firm. This methodological choice constrains the study by focusing on particular/selected elements rather than engaging in a broader, more holistic cultural examination (Wall, 2015:[4]).

The decision to focus on a single, key participant (specifically Alex, who was in his second year of traineeship), also defines the boundaries of the study. Although it allows for a detailed exploration of the learning experiences at this stage of professional development, it does not encompass the full spectrum of learning experiences across different stages of an auditor's training and professional career. Furthermore, the data was collected between 2017 and 2023, with observations conducted in 2017. Thus, in many respects the world has changed significantly since the first interviews were conducted, and more so since the candidates completed their training. There have been significant changes, such as advancements in technology and the impact of the Coronavirus disease of 2019 (COVID-19) pandemic.

While these delimitations provide a focused and in-depth understanding of the subject, they do also limit the study's breadth and generalisability to other contexts and experiences. In the next section, key terms are introduced as they relate to the study.

1.10 KEY TERMS

In this section, I introduce specific key terms which are used in this study.

1.10.1 Big 4 audit firm

A Big 4 audit firm refers to any of the four largest international accounting and professional services firms, which dominate the auditing industry (Shore & Wright, 2018:305). The Big 4 are recognised for their reach (due to their brands, staff size, esteemed client portfolios and high revenues) and their large networks of international offices (Shore & Wright, 2018:306).

1.10.2 Competing Values Framework (CVF)

The CVF, developed by Quinn and Rohrbaugh (1983), is a widely recognised model used for assessing and categorising organisational cultures. Based on the premise that different values within an organisation often conflict due to varying aims and objectives (Roy, Newman, Round & Bhattacharya, 2023:31), the CVF uses two fundamental dimensions to categorise cultures: internal versus external focus, and stability versus flexibility, and thus distinguish four core cultural types: clan, adhocracy, market, and hierarchical (Cameron & Quinn, 2011:39-40, 2006:35-36).

1.10.3 Focused ethnography

Focused ethnography, a type of ethnographic study particularly suitable for applied social research in practice-based disciplines (Higginbottom, Boadu & Pillay, 2013; Wall, 2015), is characterised by short-term time- and data-intensive field visits (Higginbottom *et al.*, 2013:4; Knoblauch, 2005:[1]), extensive preparation, and intimate familiarity with the field. This approach is efficient for capturing specific cultural perspectives (Wall, 2015:[4]) directed at a clear problem within a specific context (Higginbottom *et al.*, 2013:6; Knoblauch, 2005:[1]).

1.10.4 Learning culture

Learning culture: a supportive environment where staff can freely discuss concerns and solutions without fear of blame or punishment, promoting organisational development and performance (Gawne, Fish & Machin, 2020:5), encompasses the systems and practices within an organisation that support and encourage the ongoing improvement of knowledge, competence, and performance levels among individuals and the organisation as a whole (Chanani & Wibowo, 2019:594).

1.10.5 Learning of trainees or trainee learning

As used in this study, the terms 'learning of trainees' or 'trainee learning' include processes, techniques and methods applied by trainee auditors in the process of becoming firstly a

CA(SA), and thereafter, to eventually qualify as an RA. It also specifically includes the learning required to achieve the learning outcomes as set out in the SAICA training programme (SAICA, 2022).

1.10.6 Organisational culture

Organisational culture is unique to a specific organisation (Bellot, 2011:31), and seen as “the pattern of shared beliefs and values that give members of an institution meaning and provide them with the rules for behavior in their organization” (Davis, 1984:1). Definitions of organisational culture usually encompass the following: (i) Shared values, beliefs, basic assumptions and behaviours that are found in organisational culture, (ii) only a part of it is observable or articulated by group members, (iii) newcomers adopt a culture as a way of doing things, and (iv) therefore culture persists over time and changes slowly (Wilson, 2001:354-355).

1.10.7 Profession

A profession is “an occupational group characterised by claims to a high level of technical competence or expertise, autonomy in recruitment and discipline and a commitment to public service” (Gaffikin, 2009:176).

1.10.8 Trainee auditor or trainee

A trainee auditor, for the purposes of this study, means “an individual who is employed by an accredited training office and who is serving under a SAICA training contract” (SAICA, 2024f:7). In this study the terms trainee auditor and trainee are used interchangeably.

1.10.9 Training office

A training office, for the purposes of this study, “meets the additional requirements to be recognised by IRBA to offer auditing and assurance experience” for trainees; the training contracts of trainees at these offices are also registered with IRBA (SAICA, 2024f:5).

1.10.10 Workplace learning

Workplace learning refers to the process by which individuals acquire knowledge, skills, and attributes by performing their daily tasks and fulfilling their roles at the workplace (Collin *et al.*, 2011:303; Doyle & Young, 2007:2; Felstead *et al.*, 2005:360-363; Kankaraš, 2021:9) that enhance organisational and individual performance (Hicks *et al.*, 2007:62).

Next, I present the layout of this thesis.

1.11 LAYOUT OF THE STUDY

This thesis is organised into seven chapters. The structure is designed to guide the reader from the theoretical underpinnings to the empirical findings and concluding insights.

Chapter 1: Introduction

This initial chapter sets the stage for the entire thesis. It outlines the significance and relevance of the study by identifying the current gaps in the literature, explaining the research problem and outlining its contributions. The chapter establishes the research objective and questions, providing a roadmap for the investigation. It also briefly describes the research methodology, explains the SA context of the study, and gives an overview of delimitations and key terms applicable to the study.

Chapter 2: Workplace learning

The second chapter delves into the existing literature on workplace learning. It provides an overview of the leading learning theories, and describes the concept of workplace learning with reference to learning theories. The focus then narrows to workplace learning, particularly in the context of audit firms. Workplace learning is then examined at three different levels, individual, social, and organisational, thus offering a multi-dimensional perspective on the topic. This review contextualises the study within the broader academic discourse.

Chapter 3: Audit firm culture

Chapter 3 explores the culture and learning culture in audit firms. It starts by defining culture in a general sense, then moves to a more specific discussion of organisational culture, and finally, culture within audit firms. The latter part of the chapter deals with learning within the context of audit firms.

Chapter 4: Research design and methodology

The methodology chapter provides an overview of the research paradigm, and the theoretical assumptions underpinning my study. It explains the research design and methods employed in the study. It details the qualitative case study approach, which utilises focused ethnography. This chapter provides the rationale for the selection of a Big 4 audit firm as the case study, and describes the data collection methods and the analytical techniques employed. It also discusses the ethical considerations and limitations of the chosen methodology.

Chapter 5: Findings: Alex's workplace learning

In this chapter, the findings from the focused ethnography study conducted at a Big 4 audit firm are presented. The chapter is structured to facilitate a clear understanding of the focused ethnography approach, applied at the three levels introduced in Chapter 2, namely individual, social, and organisational.

Chapter 6: Discussion of the findings

In this, the penultimate chapter, the findings are discussed in relation to the research questions and the literature reviewed in Chapters 2 and 3. It critically analyses the results, drawing connections between the empirical data and the theoretical concepts. This chapter is of fundamental importance for understanding the implications of the findings and identifying their contribution to the field of workplace learning in audit firms.

Chapter 7: Conclusion

The final chapter summarises the key findings, discusses the theoretical, methodological, and practical implications of the study, and suggests areas for future research. This chapter also reflects on the limitations of the study and offers an overview of the research conducted.

1.12 CONCLUSION TO CHAPTER 1

In conclusion, this chapter introduced the study of how the culture of audit firms shapes the learning of trainees in that environment. It has provided a background for the study, defined the research problem, and articulated the overarching aim and specific research questions relevant to the study. The chapter outlined the research methodology and the rationale behind choosing a qualitative case study, and utilising a focused ethnography approach. The significance and relevance of this study have also been discussed, pointing out the study's theoretical, methodological, and practical contribution to auditing research. In this chapter, delimitations and key terms have been outlined, and finally, the layout of the study has been presented in order to guide the reader through the structure of the thesis.

In the next chapter, the literature related to workplace learning is discussed. This is the first chapter in the thesis that gives an overview of topical literature. In Chapter 3, the second literature review chapter, organisational culture is covered in general, and then also specifically within audit firms, taking into account learning within the context of audit firms.

CHAPTER 2

WORKPLACE LEARNING

2.1 INTRODUCTION

There are arguments both for conducting a literature review before fieldwork/data collection (e.g., Braun & Clarke, 2006:16; Creswell, 2007:102; Merriam, 2009:72), and for doing it afterwards (e.g., Glaser & Strauss, 1967; Hamill & Sinclair, 2010:16-24). In ethnographic studies particularly, it is good practice to apply both approaches (Hammersley & Atkinson, 2007:192; Madden, 2010:146), and I have thus adopted this 'good practice'. Prior to my fieldwork, I studied seminal works on workplace learning theory, such as Bandura (2001, 1999, 1988, 1986, 1977), Billett (2010), Dewey (1938), Knowles (1978), Kolb (1984), Lave and Wenger (1991), and Schön (1987, 1983). I also reviewed literature on how learning occurs at work. Although the preliminary literature review focused primarily on the body of knowledge regarding workplace learning of trainee professionals (including fields of accounting/auditing, medicine, engineering, pharmaceuticals, nursing and teaching), I also included non-professional workplace learning literature. The studies covered the learning of pre-qualified trainees, early-career workers and mid-career workers. After completing my fieldwork, I expanded the focus of my literature review so as to obtain a deeper understanding of the complexities of workplace learning that I had encountered during my fieldwork.

The aim of my study is *to investigate how an audit firm's culture shapes the learning of trainees in that environment*. In this chapter I explain the concept of learning, I give an overview of the leading learning theories, and I describe the concept of workplace learning with reference to learning theories. This is followed by a discussion of the position of workplace learning in the literature, and this is then related to the situation in audit firms.

2.2 LEARNING AS A CONSTRUCT

Learning is a multifaceted construct (Reed, 2020:20; Skinner, 1950) and scholars have struggled to capture all its dimensions in a single definition (Barron, Heberts, Cleland, Fitzpatrick, Hauber & Stevens, 2015:405-407; De Houwer, Barnes-Holmes & Moors, 2013:631-642). A variety of definitions are used to describe learning (e.g., Argyris, 1982:159-183; Bandura, 2001:1-6; Kolb, 1984:76; Mezirow, 1995:49), allowing for differences across disciplines and even within disciplines (Arkenback, 2022:22; Barron *et al.*, 2015:405; Friessen & Brown, 2019:14; Zhao, 2022:93). Due to the great variation within these definitions, a generally accepted, universal definition of learning is yet to emerge (Barron *et al.*, 2015:3; De Houwer *et al.*, 2013:1; Fenwick, 2008a:18-19 Kleefstra, Altan & Stoffers, 2020:175) in learning-oriented textbooks (e.g., Bouton, 2007; Schwartz, Wasserman & Robbins, 2002). The views of Barron *et al.* (2015), demonstrate that learning can be seen as a behavioural change resulting from experience. According to Schunk (2012:3), learning is “an enduring change in behavior, or in the capacity to behave in a given fashion, which results from practice or other forms of experience”. Ambrose, Bridges, DiPietro, Lovett and Norman (2010:3) defined learning as “a process that leads to change, which occurs as a result of experience and increases the potential for improved and future learning”. Inspired by the work of Skinner (1984; 1938), De Houwer *et al.* (2013:2) proposed a functional definition of learning to address the shortcomings of previous definitions: they see learning as an “ontogenetic adaptation – that is, as changes in the behavior of an organism that result from regularities in the environment of the organism”.

Learning, as a construct, continues to change and this leads to new definitions and approaches to learning (Barnett 2011:6-7; Taie, Rostami & Yazdanimoghaddam, 2021:13), each with its own focus and emphasis (Barron *et al.*, 2015:405-406). Three distinct theoretical perspectives dominate the study of learning. These are used as conceptual frameworks or theories for studying learning (Driscoll, 2000:8; Schunk, 2012:10, 27) across various disciplines (e.g., psychology, philosophy of education, pedagogic studies, and neuroscience (Stewart, 2021:3)). The three dominant learning theories are: behaviourism, cognitivism and (social) constructivism (Dilshad, 2017:64; Ertmer & Newby, 1993:48-59;

Mallick, 2022:5; Nagowah & Nagowah, 2009:279-285; Rücker, 2017:63; Spyropoulou *et al.*, 2013:250; Woolfolk Hoy *et al.*, 2013:10).

Behaviourists view learning as a change in behaviour, which is the direct result of a response to a stimulus in the environment (Ertmer & Newby, 1993:48) such as a reward/punishment system, or positive/negative feedback (Cheetham & Chivers, 2001:250; Leeder, 2022:28; Schunk, 2012:114). According to behaviourists, learning can be measured or understood because it is directly observable (Hager, 2011:18; Murtonen, Gruber & Lehtinen, 2017:116). The origin of behaviourist theory can be traced back to the experimental work of Pavlov (1849-1936) and was promoted by other notable psychologists (Baars, 2003:20; Case & Bereiter, 1984:141; Jarius & Wildemann, 2015:1; MacBlain, 2021:56; Peel, 2005:20). In more recent years, scholars have criticised the assumptions of behaviourist theory because mere conditioning is required for learning, and it can only be measured by what can be observed (Bruning, 1994:3-5; Hager, 2011:18; Myers, 1988) and consequently the mental process of knowledge acquisition is ignored (Ertmer & Newby, 1993:55). Due to the inability of behaviourism to account for human thoughts and memory, a cognitive approach to learning developed, which gradually replaced behaviourism (Ertmer & Newby, 1993:58; Mandler, 2002:1-3).

Cognitivists view learning as an internal process of thinking, occurring in the mind of the learner (McLeod, 2003:4; Yilmaz, 2011:205). With a focus on the unobservable processes of thinking, reflection and understanding (Hager, 2011:18), cognitivists differ fundamentally from the behaviourist school of thought, but both cognitivists and behaviourists do however view knowledge as something constant and definite (Nagowah & Nagowah, 2009:2). Cognitive learning theory views knowledge acquisition as a mental activity that takes place as an internal process that includes some worldview about the subject (Ertmer & Newby, 1993:58). Cognitive learning theory is criticised because of the difficulty of measuring learning that occurs through unobservable processes that take place in the human mind (Cheetham & Chivers, 2001:252; Sheahan, 1980:500). It is also now generally accepted that learning does not simply take place through reinforcement of behaviour, nor does it take place exclusively in the mind (Aarnoudse & Hill, 2010:12).

Behaviourists and cognitivists share objectivist philosophical assumptions: “the world is real, external to the learner” (Ertmer & Newby, 1993:62). In contrast to the objectivistic assumptions the **constructivist** view of learning (which can be traced back to the work of Piaget (1896-1980)) assumes that learners construct meaning for themselves as they learn (Marton, Hounsell & Entwistle, 1997). The learner possesses prior knowledge, interprets new information and adds it to existing knowledge and thereby creates his/her own interpretation of reality through his/her experience of the world (Bruning, Schraw & Ronning, 1999). Constructivism still places the focus on the individual, overlooking the social and cultural settings in which learning as human activity takes place (Kalina & Powell, 2009:246). Vygotsky’s (1978) theory differed from that of Piaget (Kalina & Powell, 2009:243; Lourenço, 2012:282) in that it sees learning as taking place through social interactions, and thus cannot be understood without considering the cultural settings in which it occurs (Woolfolk Hoy, 2004:326). Social constructivists, such as Vygotsky (1978), believe knowledge is created through experience and social interaction, and that learning is socially situated (McKinley, 2015:1-2).

From the above, learning can be viewed from several distinctly different perspectives (behaviourist, cognitivist and constructivist), and these learning theories form the foundation from which learning as a construct is studied. In reviewing learning theory, Illeris (2018:96) concludes that all learning involves two simultaneous processes: an interaction process (between learners and their environment, that leads to impressions) and an acquisition process (where these impressions are assessed and absorbed). The acquisition process includes two elements: content (knowledge, skills, understanding, behaviour, values, or feelings), and incentive (mental energy mobilization) (Illeris, 2018:96). Learning therefore has three dimensions: content (usually cognitive), incentive (mainly emotional, but including engagement and motivation), and interaction (social, with multiple layers from local to global contexts) (Illeris, 2018:96). The study of learning is an intricate and extensive field of knowledge where individual learning is seen as a multifaceted process that brings about change through both the agency of the person and their interaction with the socio-cultural environment (Cairns, 2021:[7]).

In the next section I discuss the development of learning theory as it relates specifically to workplace learning.

2.3 WORKPLACE LEARNING

Professionals learn through the integration of formal professional development programmes, collaboration with colleagues at work, and a diverse range of experiences from outside their work (Kovács & Kálmán, 2022:41). The combination of these activities influences their practice and contributes to their ongoing professional development. The workplace is a crucial environment for continuous learning and a suitable environment for research on learning processes (Kovács & Kálmán, 2022:41). Workplace learning is often defined as the process by which people acquire knowledge, skills and attributes by performing their daily tasks and fulfilling their designated roles at their workplace (Collin *et al.*, 2011:303; Doyle & Young, 2007:2; Felstead *et al.*, 2005:360-363; Hicks *et al.*, 2007:62; Kankaraš, 2021:9). However, there are several definitions of workplace learning, and its exact meaning is still under discussion (Kochoian, Raemdonck & Frenay, 2022:78).

For the purposes of this study, workplace learning is defined as the process by which individuals acquire knowledge, skills, and attributes by performance of their daily tasks and fulfilment of their roles at the workplace (Collin *et al.*, 2011:303; Doyle & Young, 2007:2; Felstead *et al.*, 2005:360-363; Kankaraš, 2021:9) to promote organisational and individual performance (Hicks *et al.*, 2007:62). I use the term 'workplace learning' to refer to learning that occurs at, near, (Eraut, 2007:409) or through the agency of work, or that is related to or in support of work, and forms part of the workplace, including its social and everyday practices and interactions (Eraut, 2007:409; Fenwick, 2008a:19). I also agree with the views of Matthews (1999:19) and Fenwick (2008a:18-19), that the term 'workplace learning' should not be limited to learning that takes place at a physical work location (e.g., in an office or a boardroom) because work and learning can potentially take place in many other different spaces (e.g., at home, virtually, in reflection, et cetera). According to Fenwick (2008a:17-19), 'the workplace', 'work' and 'learning' are not simple concepts with straightforward definitions.

Workplace learning literature is wide-ranging, and includes specialist fields such as andragogy, management theories, learning theories, human resource management theories, and organisational psychology and education theories and practices, aimed at design and implementation of transition programmes from school to work, that include a workplace learning component (Hager, 2012:65; Vaughan, 2008:2). Hager (2012:65) considers workplace learning as “a typical interdisciplinary subject” because it is studied from the varied perspectives and disciplines of, for example, cognitive psychology, sociology, policy studies, organisational studies, adult education, economics, learning theory and industrial psychology. As will be explained in the following sections (2.3.1 to 2.3.4), workplace learning theories can be grouped according to a variety of divergent criteria, but the boundaries between these groupings are not precise, and are often blurred and overlapping.

From the above it is clear that workplace learning involves more than learning at work. In the next section, I discuss the prominent theories of workplace learning as they have evolved from an initial behaviourist stance to the more nuanced and expansive/inclusive recent perspectives.

2.3.1 Workplace learning: Moving on from behaviour and cognitive theories

The first group of theories related to workplace learning originated in the field of psychology (Hager, 2011:18). A psychological perspective on workplace learning places the focus on the individual learner (Hager, 2011:19-20), and knowledge is viewed as a ‘product’ or a ‘thing’ which one can ‘acquire’ (metaphors popularised by Sfard, 1998), apart from the learning context (Hager, 2011:21-22; 2004:13-15). Lakoff and Johnson (1980:207) illustrate their view with reference to a metaphor that compares the human mind to a container in which knowledge is the substance that is stored. Other aspects of human psychology such as motivation, thinking and cognition are not considered (Stajkovic & Luthans, 1998).

The above resonates with behaviourist learning theory (refer to Section 2.2) which has been used to understand vocational education (Hager, 2011:18). As scholars’ attention shifted from vocational education to workplace learning, it became clearer that proficient practice

required continuous on-the-job learning, and the behaviourist approach became less popular (Hager, 2011:18). However, professional bodies support a behaviourist perspective with their focus on competency frameworks (Garavan & McGuire, 2001:158; Hager, 2011:18) which reduce job performance to a list of specified competencies expected of their members (Hager, 2011:18).

The shift from behavioural learning theory to learning theories from the cognitive sciences (Ertmer & Newby, 1993:58) (see Section 2.2 above) is also evident in workplace learning. From a cognitivist way of thinking (Diamond, 1986:555; Hager, 2011:18) Argyris and Schön (1978; 1996) advocated including unobservable cognitive aspects of learning such as reflecting, thinking and understanding. Schön (1983, 1987), a follower of the theories of Dewey (1938) (who emphasised reflection and experience in education (Erlandson, 2007:20)), studied professional development (within professions such as engineers, architects and teachers) to determine how individuals become experts in their professions. He developed the idea of the “reflective practitioner” (Schön, 1983), and distinguished between “reflection on action” (looking back on past action and its meaning-making (Schön, 1987:26)), and “reflection in action” (thinking about what is being done while doing it (Erlandson, 2007:35)). Schön (1983:165) proposed that proficiency in a specific area is acquired through experience – knowing and doing are therefore inseparable. Learning from experience is still considered a cardinal part of workplace learning (Andresen, Boud & Cohen, 2020:225; Steinert, 2014:141; Williams, 2010:626). However, not all experiences lead to learning (Beaty, 2003:136; Yeo & Marquardt, 2015:91), because critical reflection is a necessary catalyst (Perry, Stoner, Schleser, Stoner, Wadsworth, Page & Tarrant, 2015:325).

In the eighties, Kolb (1984) developed the “experiential learning cycle”, with cognitive factors as its foundation. According to Kolb (1984:41), “knowledge is created through the transformation of experience. Knowledge results from the combination of grasping and transforming experience”. This development, building on the work of Dewey, Lewin and Piaget, uses two “dialectically related modes of grasping experience” (concrete experience and abstract conceptualisation) and two “dialectically related modes of transforming experience” (reflective observation and active experimentation) (Kolb & Kolb, 2005:194).

Kolb (1984) proposed a process of knowledge creation for learning, and the process takes place within a social context of experience. Kolb's model has been criticised on two grounds: first, because it focuses on learning within the individual (Garner, 2000:344; Kayes, 2002:141; Vince, 1998:307) and second, because it only considers explicit learning and consequently neglects implicit learning, of which the learner is unaware (Jarvis, 2014:54).

Bandura (1986), expanding on his earlier work on social learning theory (Bandura, 1977), developed social cognitive learning theory that adopted principles from both behaviourist and cognitivist schools of thought (Boeree, 2006:4, 8). Bandura's (1986) model of learning merges three interacting elements (personal and cognitive factors, environmental events and behaviour) into a single triadic reciprocal principle, and this explains the mutual dynamic interaction (Bandura, 1999:6). Bandura's (1986) model recognises the role of the learning environment, and learning is considered as a social interaction between individuals who are affected by the attributes, values and behaviour of the individual others (Zhou & Brown, 2015:19).

Marsick and Watkins (1999, 1990) developed a theory of informal and incidental learning. The authors referred to three types of learning, namely formal, informal and incidental (Marsick, Watkins, Callahan & Volpe, 2008:590). Formal learning (usually offered by institutions and underpinned by an agreed curriculum), is intentional, structured and organised (Ainsworth & Eaton, 2010:10). Informal learning is primarily located in the learner and stems from experiences (Ainsworth & Eaton, 2010:10) in the everyday lives of individuals that are not necessarily part of a learning environment (Marsick & Watkins, 1990:15-24). Incidental learning is tacit learning that occurs in response to an unplanned and often accidental event that results from another activity (Marsick & Watkins, 2015:7, 12). The original model of Marsick and Watkins (1990) was criticised (Marsick, Watkins, Scully-Russ & Nicolaidis, 2017:27-34) because the boundaries between formal and informal learning are not definitive (Jaldemark, 2018:1; Hodkinson, 2011:83-85), and neither are those between informal and incidental learning (Khaddage, Müller & Flintoff, 2016:18). Later considerations, including sociocultural-historical and complexity perspectives, have persuaded Marsick *et al.* (2017) to view learning as complex due to its multi-dimensional and social nature.

A further development in workplace learning that approaches learning as a product, and where the individual is the unit of analysis, is the use of step models. Such models have been proposed to show that professionals gain experience through a continuum of stages (Benner, 1982; Chi, Feltovitch, Glaser, 1981; Dreyfus & Dreyfus, 1980). A well-known and influential model (Montero, 2010; Ward, 2018:1) is that of Dreyfus and Dreyfus (1980). It is a five-stage model that traces skill acquisition from novice to expert (Dreyfus, 2004:177-181). The Dreyfus model is widely applied (Maddy & Rosenbaum, 2018; Massey & Kiraly, 2021; Ogbuanya & Chukwuedo, 2017) across various professions (such as medicine and education (e.g., Benner, 2019; Enow & Goodwyn, 2018; Field, 2014; Honken, 2013; Lyon, 2015)). Limitations of the Dreyfus model are specific: developed skills are not highlighted, practice contexts are underemphasised, and there is uncertainty about reasons why expert status is achieved (Dall’Alba & Sandberg, 2006:388-390, 394-397). Criticism levelled by Eraut and Hirsh (2010:13-14) is that the model is “individualistic and conservative”, teamwork and knowledge sharing are neglected, as is dealing with complex problems and critical reasoning, and differences in learning contexts are ignored. Nevertheless, the Dreyfus model is still in widespread use today (e.g., Mills, 2020; Silva Mangiante, Peno & Northup, 2021; Yeung, Ladak, Bruchet & Pachev, 2023; Zhengyang, Yilin, Shanshan & Jialu, 2021).

In summary, workplace learning theory reflects behaviourism and cognitivism, where learning is seen as a product which is independent of context, and the individual is seen as the unit of analysis. In the above examples, the focus avoided the effect of social influence on learning. Socio-cultural theories approach learning as a process with reference to the social context of learning (Hager, 2011:23), and this is the subject of the next section.

2.3.2 The socio-cultural theories of workplace learning

Inspired by the works of Dewey (1916) and Vygotsky (1978), social cultural theorists emphasise the historical and interpersonal factors in individual development (Zhou & Brown, 2015:34). This group of theories shifts the emphasis from individual learning to social learning, or focuses on both social and individual learning factors, because these learning

theories recognise that learning is more complex than either can fully explain alone (Hager, 2011:23). Furthermore, this set of learning theories rejects the traditional idea of learning as the 'acquisition' of a 'product', and instead refers to learning as a 'process' in which the learner 'participates' (Stoll, 2015:2).

Lave and Wenger's (1991) situated learning theory (a form of experiential learning (Huisman & Edwards, 2011:17), sees learning as a "process" (not occurring in the mind) that forms an essential and indivisible part of social practice (Lave & Wenger, 1991:15, 31). The theory holds that skills are acquired through a process of "legitimate peripheral participation" within a "community of practice" (Lave & Wenger, 1991:14, 31). Participation in communities of practice forms an integral part of situated learning theory (Lave & Wenger, 1991:31), but according to Boud and Middleton (2003:200-201) the concept does not take sufficient account of informal learning at work, and the complexities of actual practice is ignored. Situated learning theory is further criticised for its narrow perspective (Besar, 2018:56) that overemphasises the "participation metaphor", fails to appropriately account for individual learning (Hager, 2011:24), and ignores individual agency (Billett, 2006:59, 61).

Fuller and Unwin (2004a) built on Lave and Wenger's (1991) work by developing a framework for understanding the workplace environment's characteristics as either "expansive" or "restrictive" with respect to workplace learning. The framework has three dimensions: participation; personal development and institutional arrangements, which together form an environmental continuum that is more conducive to learning at the expansive end and less conducive to learning at the restrictive end (Fuller & Unwin, 2004a:7).

By adopting a more externally based perspective than that of situated learning theory (Arnseth, 2008:289), Engeström (2001, 1999) further developed situated learning theory by introducing his concept of activity systems. According to cultural-historical-activity-theory (CHAT), workplaces are seen as activity systems comprising of different elements, such as the workplace's organisational structure, rules, procedures and policies, division of labour and other mediating tools and artefacts (Arnseth, 2008:293; Engeström, 2006:3-6; Hager, 2011:24). Langemeyer and Roth (2006:38-39) criticise the concept of activity systems

because it undermines complex interrelationships between and within each of the social, societal and individual spheres of practice.

Contrary to Lave and Wenger (1991), who view learning as mainly social, later research identifies both individual and social learning as important parts of workplace learning (Billett, 2002a:457; Hodkinson & Hodkinson 2004a:167). According to Billett (2010:52, 2002a:457, 2001a:209-213), historical-cultural practices and situational factors influence workplace experiences, and this is reflected in his theory on workplace learning, which refers to the co-participation of individual and social agencies, or workplace affordances. Workplace learning largely depends on the readiness of the workplace to afford opportunities for individuals to participate in diverse practices, and the way in which they (the learners) respond to these workplace affordances (Billett, 2002a:457, 2002b:27). The engagement in these activities/practices is influenced by the way in which the workplace supports or inhibits the learner's participation (Billett, 2002b:27, 35-38). These 'affordances' are not equally impactful, are unevenly distributed, and are influenced by a list of factors: individual's competence perceptions; the race and gender of the individual; status of work and employment; and workplace demarcations, as well as personal relationships, workplace cliques and other affiliations (Billett, 2010:57-58, 2001a:211). Hodkinson and Hodkinson (2004b:22), in turn, criticise Billett for considering the individual learner and the social context as separate parts, and instead propose that the individual learner forms an integrated part of the social context in which learning occurs.

Eraut (and colleagues) (e.g., Eraut, 2009, 2007, 2004a, 2000; Eraut & Hirsh, 2010) have conducted extensive research on informal workplace learning, and learning among early career professionals. Eraut uses a socio-cultural lens to view workplace learning, and his work can be linked to theories influenced by psychology (Hager, 2011:25). Similar to Eraut, but with a more systemic and holistic view of workplace learning, Ellström (2011:106) considers workplace learning as neither an exclusively social nor an exclusively cognitive process, but rather as a process facilitated by the actions and interactions of the individual as they undertake their tasks and roles.

In summary, from the above discussion it is apparent that workplace learning theorists follow a socio-cultural perspective that does not focus primarily on individual learning, and recognises that knowledge cannot be acquired independently of the context. The above examples show learning is rather a process where the individual participates within a social context, and this represents a shift towards participation and becoming (Hager & Hodkinson, 2009:619-633). Hager (2011:27-29) refers to another group of theories that stem from a postmodernist perspective, and these are briefly discussed in the next section.

2.3.3 Workplace learning: A postmodernist perspective

Views on workplace learning now include 'postmodern' theories (Hager, 2011:27-29) in terms of which a more holistic view on workplace learning is provided, and learning is seen as emergent from its context in a way that is not predictable (Reich, Rooney & Boud, 2015:13). Furthermore, a 'socio-material' lens for workplace learning is often used as this emphasises the role that artefacts such as objects and text play in learning (Fenwick, 2010:107-108). Hager (2011:28) groups complexity theory (e.g., Fenwick, 2008a; Griffin & Stacey, 2005; Lizier, 2018, 2017, 2015; Tsoukas, 2005) and actor-network theory (ANT) (e.g., Edwards & Nicoll, 2004; Gherardi & Nicolini, 2000) among postmodernist theories. He further notes that the impact of these theories on the field of workplace learning has yet to be determined (Hager, 2011:29).

Recent literature shows the emergence of a postmodernist perspective in workplace learning studies. Complexity theory, which describes the functioning of complex systems, can shed light on group learning because individuals working together in groups (the so-called co-present groups), have a common goal to achieve and the holistic functioning of these groups generates new and often unpredictable learnings from which new knowledge and identities emerge (Hager & Beckett, 2022:3-9). In their study on workplace learning of dentists, Goh and Lim (2022:1) use a complexity perspective and find that much meaningful learning falls outside of an individual's self-initiated learning, and additionally, that it is not possible to specifically identify emergent learning in advance. Using ANT in their investigation of professional practice in Dutch early childhood education, Oosterhoff, Thompson, Oenema-Mostert and Minnaert (2021:384) found that the workplace

environment cannot be seen as a fixed and pre-existing concept, and that agency is “distributed, not located in humans nor in things but in gatherings of people and things”. CHAT holds a “socio-material perspective of learning”, especially in complex systems; learning occurs through practice as a collective activity, mediated by specific cultural instruments (Qureshi, 2021:923-924).

It is thus evident that, despite the continuing dominance of behaviour and cognitive theories in workplace learning, some scholars are moving towards postmodernist theories of workplace learning. In the next section, I provide a summary on the different perspectives on workplace learning.

2.3.4 Summary of the perspectives on workplace learning

The phrase *workplace learning* as used in my study refers to the process by which individuals acquire knowledge, skills, and attributes by performance of their daily tasks and roles in promotion of organisational and individual performance. It includes learning that occurs in various facets of formal work, and is not limited to learning at work or restricted to occurring in specific spaces. Workplace learning includes learning that occurs at, near or through the agency of work, or that is related to or in support of work, and that forms part of the workplace, its social and everyday practices and interactions. Psychological, socio-cultural and post-modernist learning perspectives are highlighted.

From a psychological perspective of workplace learning, reference is made to a reflective practitioner (Schön, 1987, 1983), experiential learning theory (Kolb, 1984), and behavioural thinking (Bandura, 1977). The perspective is also present in workplace learning models (e.g., Watkins & Marsick, 1992) which include step models (e.g., Dreyfus & Dreyfus, 1980). The research on the psychological perspective focused on the individual learner and supports the notion that knowledge can be acquired. From a socio-cultural perspective, learning stems from participation in a process and it is highly contextual. These beliefs are evident in situated learning theory (Lave & Wenger, 1991), and workplace learning models such as those developed by Billett (2001a, 2001b) and Eraut (2004a, 2000). Recent developments in the study of workplace learning view learning as being emergent from its

context, without prediction (Reich *et al.*, 2015:13), but that it remains to be determined what impact these ‘postmodernist’ theories have on the field of workplace learning (Hager, 2011:29).

The next section casts light on how learning occurs at work. The section includes a brief overview of workplace learning in the literature, with a synthesis of workplace learning literature over the past decade, and makes use of an integrative workplace learning frame comprising of three levels: individual; social, and organisational.

2.4 HOW LEARNING OCCURS AT WORK

An extensive body of knowledge exists on workplace learning as phenomenon and as process. The next section commences with two literature review studies (Jeong *et al.*, 2018; Tynjälä, 2013) to provide a brief overview of the existing body of knowledge on workplace learning and to introduce the rest of the section.

2.4.1 An overview of literature on workplace learning

The interest in workplace learning research has gained considerable momentum over the past two decades (Hager, 2019:72; Zhao, 2020:1). Research shows that workplace learning and performance are significantly influenced by social, organisational, cultural, and contextual factors, and workplace learning ultimately includes both individual and social dimensions, thus emphasising its multifaceted nature and the interconnectedness between personal growth and collaboration within the work environment (Hager, 2019:72-73).

Tynjälä’s (2013) review of literature on workplace learning includes an analysis of the diverse field of workplace learning literature. The review includes the use of a 3-P model of workplace learning, based on Biggs’ 3-P Model of Learning (Biggs, 1999). Subsequently, Jeong *et al.* (2018) provided an integrative and analytical review of prior research on informal learning in the workplace.

Tynjälä (2013) categorises workplace learning literature into six research streams: (i) the concept and nature of workplace learning (e.g., Billett, 2010, 2004, 2002a; Eraut, 2004b; Fenwick, 2004; Fuller & Unwin, 2011, 2004a; Illeris, 2011; Marsick & Watkins, 1990), (ii) agency in workplace learning and work identities (e.g., Billett, 2010, 2004, 2002a; Brown, Kirpal & Rauner, 2007; Collin & Paloniemi, 2008; Collin & Valleala, 2005; Eteläpelto, 2008), (iii) development of professional expertise (e.g., Bereiter & Scardamalia, 1993; Boshuizen, 2004; Dreyfus & Dreyfus, 1980; Ericsson, 2006; Harteis *et al.*, 2008; Strasser & Gruber, 2004), (iv) competence development in vocational education and training (e.g., Filliettaz, 2010; Guile & Griffiths, 2001; Jääskelä, Nykänen & Tynjälä, 2018; Weber, Achtenhagen, Bendorf & Getsch, 2003), (v) communities of practice (e.g., Lave & Wenger, 1991; Wenger, 1998), and (vi) organisational learning (e.g., Argyris & Schön, 1996, 1978; Engeström, 2011, 2004, 1987; Hakkarainen, Palonen, Paavola & Lehtinen, 2004; Nonaka & Konno, 1998; Senge, 1990). Tynjälä (2013) adapts Biggs' (1999) 3-P Model of Learning into a framework for analysing workplace learning; this includes **p**resage factors (such as prior knowledge, ability, motivation, and the learning context, like organisational structure and support); **p**rocess factors (such as intentional and unintentional working activities, collaboration, and formal training); and **p**roduct factors (the learning outcomes).

Similarly, Jeong *et al.* (2018) provide an integrative review of prior research on informal learning in the workplace. They propose a conceptual framework with three dimensions: (i) intentionality (whether learning is deliberate or spontaneous), (ii) developmental relatedness (individual learning, learning together, and learning from others), and (iii) learning competence (action and reflection). They also identify factors influencing informal learning, including individual factors (socio-demographic, personal characteristics, and job characteristics), group-level factors (leadership, feedback, networking, interpersonal relationships), and organisational factors (organisational character, interventions, culture, and resources).

The above literature reviews provide an introduction of the research on how learning occurs at work. In the next section, I expand on this foundation by discussing the literature at three levels: individual, social, and organisational (as suggested by Harteis *et al.*, (2022) and Jeong *et al.*, (2018). These levels collectively represent a holistic view of how learning occurs

at work and provide an appropriate way to overview workplace learning literature that supports my study's research objective: *to investigate how an audit firm's culture shapes the learning of trainees in that environment.*

2.4.2 Multi-level workplace learning frame

In this section my prime focus is on workplace learning in a professional context (including accounting/auditing; medicine; engineering; pharmaceutical; nursing and teaching), although I do also sometimes refer to non-professional workplace learning studies. From the synthesis of this body of knowledge, covering mainly the last 15 years, studies dealing with the learning of pre-qualified trainees, early career workers and mid-career workers have been consulted. My review process was initiated before I did the fieldwork, and was concluded after completing the fieldwork.

I present the literature according to a multi-level workplace learning framework comprising three integrative levels, namely individual, social and organisational. This is based on the categorisation of factors influencing learning by Jeong *et al.* (2018) (in Section 2.4 above) into individual factors, group-level factors, and organisational factors; and on the more recent categorisation of workplace learning literature by Harteis *et al.* (2022) (in their scholarly book, with research conducted in a range of occupations) into three levels: individual, team and organisational.

Harteis *et al.* (2022) categorised the preconditions and practices of workplace learning according to three 'levels': individual learner, team learning, and organisational (or broader) perspectives. The aim of this categorisation was to capture the ongoing discussion about how individual, social, and organisational factors are intertwined in the process of workplace learning.

Collectively, these levels form workplace learning as a phenomenon, but individually they are interconnected parts as depicted in Figure 2.1 below.

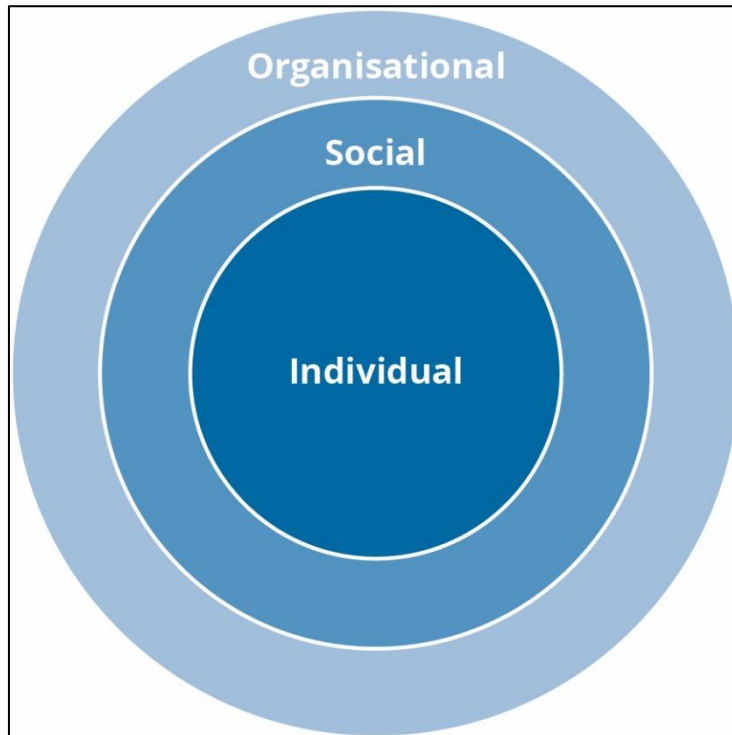


Figure 2.1 Multi-level workplace learning frame

(a) Individual level

An individual, individual agency and ways of learning are key components in workplace learning (Collin, 2005:20). I use these three elements to highlight workplace learning at the individual level. When considering the first element (the individual), from the literature it is evident (see Table 2.1) that the individual's personal characteristics, and personal and technical skills, are all potential influences on workplace learning. Research shows a positive relationship between certain personal characteristics (such as commitment/motivation to learn, self-efficacy, being goal-orientated) and learning (Choi & Jacobs, 2011:251-252; Lloyd, Pfeiffer, Dominish, Heading, Schmidt & McCluskey, 2014:13-14; Schürmann & Beusaert, 2016:150).

The second element of the individual level is individual agency, the capability to act independently and to originate and direct actions by own choice (Goller & Paloniemi, 2022:1-2). According to Goller and Paloniemi (2022:2), individual agency is apparent in three distinct contexts/dimensions (transformational, dispositional, and relational) that are each connected to learning and development within work contexts. The literature shows (see Table 2.1) that individual agency forms part of workplace learning when individuals

proactively and intentionally seek out learning opportunities, transform work practices, and believe they are capable of performing complex tasks. The agency individuals bring to the workplace not only shapes their personal learning experiences, but also manifests in and even transforms work practices (Billett, 2006:52, 58-59).

Individuals use different ways of learning (experience, reflection and self-evaluation, giving and receiving feedback, and problem solving, as shown in Table 2.1) in the workplace, and this is considered as the third element of the individual level.

Table 2.1 Workplace learning elements at the individual level

Element 1: The individual		
Personal characteristics	Individual, family and social background	Hodkinson & Hodkinson (2004a); Holden & Hamblett (2007); Hutasuhut, Adruce & Usop (2019) Oleson (2001)
	Interest in one's profession/the content area; self-efficacy; confidence and initiative	Doornbos, Simons & Denessen (2008); Lohman (2009); Lohman (2005); Nisula & Metso (2019); Van Woerkom, Nijhof & Nieuwenhuis (2003)
	Commitment	Schürmann & Beusaert (2016)
	Motivation	Kochoian <i>et al.</i> (2022); Van Woerkom <i>et al.</i> (2003)
Personal skills	Specific theoretical knowledge	Ellström (2011); Eraut (2004b); Martin, Rees & Edwards (2012); Svensson, Ellström & Åberg, (2004)
	Non-technical skills	Eraut (2007); Eraut (1994); Jackson (2015); Westermann <i>et al.</i> (2015)
Element 2: Individual agency		
Act independently and originate and direct actions by own choice	Proactively and intentionally seek out learning opportunities	Eraut (2007); Eraut (2004a)
	Transform work practices	Billett (2006; 2001a)
	Perform complex tasks and learn from mistakes	Bandura (1988); Rausch, Bauer & Graf (2022)
Element 3: Ways of learning		
Experience	Sensemaking of everyday practice	Andresen <i>et al.</i> (2020); Collin (2006); Hicks <i>et al.</i> (2007); Smith, Goodwin, Mort & Pope, (2003)
	Understanding work routines	Cronin (2014)
	Performs tasks independently and becomes a reliable team member	Collin (2004); Cronin (2014)
Reflection and self-evaluation	Central to learning	Eraut (2004c); Eraut & Hirsh (2010); Faller, Lundgren & Marsick (2020)
	Key element in informal and incidental learning	Berg & Chyung (2008); Cheetham & Chivers (2001); Fenwick (2008a); Schürmann & Beusaert (2016); Van Woerkom <i>et al.</i> (2003)
Giving and receiving feedback	Seeks feedback or listens carefully to feedback	Cheetham & Chivers (2001); Margaryan, Littlejohn & Milligan (2013); Schürmann & Beusaert (2016)
Problem solving	Active participation in problem solving	Billett (2020); Buheji & Buheji, (2020); Eraut (2007); Tynjälä (2008)

Pylväs, Li and Nokelainen's (2022:137) multi-level model for professional growth within workplaces consists of three dimensions (formal-informal, situated-unsituated and individual-social learning) and shows that professional growth within work environments is intertwined with both formal and informal practices, the adaptability of work settings, and interpersonal relationships. In a broader perspective, Billett (2022:172) points to the interdependence of the shared goals of social and individual learning through work and the mediation through individual action. The study shows that sustained, effective occupational practices depend on continuous reconfiguration by workers who address evolving challenges – so individual intervention is essential (Billett, 2022:172-173).

In the next section, the social level of the multi-level workplace learning frame is discussed.

(b) Social level

The social life of the workplace is implicit in and interactive with the work process (Collin, 2005:23). Froehlich and Carbonell (2022:239) propose a three-level framework for analysing social influence on team learning: the macro-level system (integration within the wider organisational network); the meso-level (the team as an entity); and the micro level (interdependent individuals within the team). In the workplace learning literature, social interaction, work communities, teamwork and networking are prominent features (e.g., Eraut & Hirsh, 2010:48-56, 83-84; Kayes, Kayes & Kolb, 2005:330; Milligan, Littlejohn & Margaryan, 2014:1, 7; Pang & Hung, 2001:37; Wenger, 1998:2-3) because they are seen as the “primary environment” where individuals learn in the workplace (Collin, 2005:23).

How individuals learn and what they learn through social interactions and collaborations with other people manifest in everyday practices (Tynjälä; 2013:15), and such interactions result in learning from others in numerous and different ways. I use everyday practices consisting of the following activities (see Table 2.2) to illustrate workplace learning on a social level: work in teams, groups or with others; learn from peers/team members; share knowledge and information; ask questions; listen to and observe others; engage in coaching, supervision, feedback and mentoring; and learn from experts and clients. Such acts of

cooperation and participation do not take place in a “problem-free zone” (Collin, 2005:25), and exchanges of opinion can lead to conflict that needs to be resolved (Billett, 2002a:470-473). Mulder’s (2022:281) study on team learning shows that work teams are critical across a diverse spectrum of organisations, and are essential if they are to deliver quality products and services. Thus, continuous development of work teams is essential (due to customer demands and digitisation) and team learning remains a cornerstone for the improvement of performance quality and organisational progress.

Table 2.2 Workplace learning elements at the social level

Element 1: Collaboration		
Work in teams, group or with others	Participation in group processes, for example, to solve problems and deal with new issues	Billett (2001c); Cheetham & Chivers (2001); Collin (2005); Eraut (2007); Floren (2022); Holopainen (2022); Mertens, De Groot, Meijer, Wens, Cherry, Deveugele, Damoiseaux, Stes & Pype (2018); Miyazaki, Taguchi & Takemura (2022); Schürmann & Beusaert (2016); Wallman, Gustavsson, Lindblad & Ring (2011)
	Working alongside others and forming relationships	Eraut (2007); Eraut & Hirsh (2010); Godby (2023); Littlejohn, Milligan & Margaryan (2012); Neher, Ståhl & Nilsen (2015); Thomson (2023); Wallman <i>et al.</i> (2011)
	Collaboration among networks	Collin (2005); Van Waes & Hytönen (2022)
Element 2: Learning from others		
Learn from peers/team members	Key source of learning in the workplace	Boud & Middleton (2003); De Grip (2015); Lloyd <i>et al.</i> (2014); Van den Bossche, Gabelica & Koeslag-Kreunen (2022)
	Exposure at all levels	De Grip (2015); Eraut (2004a); Metso (2014)
Learn from experts and clients	Consulting experts for advice and direction	Eraut (2012; 2007)
	Learning about the client and relevant new knowledge	Burford, Cooper & Miller (2020); Cheetham & Chivers (2001); Eraut (2007)
Mentoring and coaching	Skills and knowledge sharing	Cheetham & Chivers (2001); Littlejohn <i>et al.</i> (2012); Martin <i>et al.</i> (2012); Tynjälä (2013)
Supervision, feedback and monitoring	Motivating employees and alerting them to learning opportunities	Bryson, Pajo, Ward & Mallon (2006); Hauer, Ten Cate, Boscardin, Irby, Iobst & O’Sullivan (2014); Wallo, Kock, Reineholm & Ellström (2021)
	Integration of learning in work practices	Ellinger & Cseh (2007); Jackson (2015); Kittel <i>et al.</i> (2021); Kyndt, Dochy & Nijs (2009); Wallman <i>et al.</i> (2011); Westermann <i>et al.</i> (2015)
Element 3: Ways of learning		
Ask questions	In an open environment with adequate resources	Eraut (2007); Eraut & Hirsh (2010); Wallman <i>et al.</i> (2011)
Listening and observing others	Intuitive learning from others’ actions and mistakes	Collin (2004); Cronin (2014); Eraut (2007); Hicks <i>et al.</i> (2007); Littlejohn <i>et al.</i> (2012); Lohman (2005); Schürmann & Beusaert (2016); Wallman <i>et al.</i> (2011)
Share knowledge and information	With peers, team members, seniors and experts	Cheetham & Chivers (2001); Ellinger (2005); Eraut (2004a); Littlejohn <i>et al.</i> (2012); Martin <i>et al.</i> (2012); Tynjälä (2013)

Previous studies have shown a positive relationship between constructive feedback and self-confidence (Dornan, Boshuizen, King & Scherpbier, 2007:87-88; Yen, Trede & Patterson, 2016:290), and between constructive feedback and personal learning and knowledge-seeking behaviour (Yen *et al.*, 2016:290). In contrast, respondents in the Cheetham and Chivers (2001:277) study claimed that their self-confidence was negatively affected by criticism, especially from their seniors, which they felt questioned and disparaged their competence. Bandaranaike and Willison (2011:3, 9) emphasise that written and face-to-face feedback can help learners in workplace settings to understand that setbacks and stagnation in their career may occur due to personal, environmental or work reasons. Dornan *et al.* (2007:84) point out, however, that a good supervisor is one who provides feedback that both supports and challenges the individual.

In the next section, the organisational level of the multi-level workplace learning frame is discussed.

(c) Organisational level

There is much emphasis in the literature on the context in which workplace learning takes place and this aspect includes the organisational environment (Tynjälä, 2013:14). I use three elements to highlight the organisational level of workplace learning (see Table 2.3), namely; the organisation as a learning environment, work tools and resources, and the exposure to jobs and tasks.

Table 2.3 Workplace learning elements at the organisational level

Element 1: The organisation as learning environment		
Organisational culture	Learning culture	Cooper (2009); Crouse <i>et al.</i> (2011); Ellinger & Cseh (2007); Ellström (2011)
	- Managerial support	Ellinger & Cseh (2007); Li, Brake, Champion, Fuller, Gabel & Hatcher-Busch (2009)
	- Knowledge sharing	Ellinger (2005); Eraut (2004a)
	- Tolerance: able to learn from mistakes, trial and error	Aguinis & Kraiger (2009); Lohman (2005); Schürmann & Beausaert (2016); Wallman <i>et al.</i> (2011)
Safe learning environment	Blame free	Jansen, Stalmeijer, Silkens & Lombarts (2021); Van der Zwet, Zwietering, Teunissen, Van der Vleuten & Scherpbier (2011)
Expansive learning environment	Organisation's goals are well aligned with individual learning and development of competence	Cronin (2014); Fuller & Unwin (2004a; 2004b); Tynjälä (2013)
Element 2: Work tools and resources		
New technologies, reading material, financial and other resources (e.g., time)	Key element of workplace learning	Dolcourt, Zuckerman & Warner (2006); Eraut & Hirsh (2010); Harteis <i>et al.</i> (2022); Kyndt <i>et al.</i> (2009); Littlejohn & Pammer-Schindler (2022); Lloyd <i>et al.</i> (2014); Schürmann & Beausaert (2016); Van der Klink, Boon & Schlusmans (2012)
	To obtain information or knowledge or to study towards a formal qualification	Coll, Eames, Paku, Lay, Hodges, Bhat, Ram, Ayling, Fleming, Ferkins, Wiersma & Martin (2011); Wittstrom (2012)
Formal training	Provide tools to apply knowledge and learn	Choi & Jacobs (2011); Eraut & Hirsh (2010); Svensson <i>et al.</i> (2004)
	New technologies	Harteis <i>et al.</i> (2022); Lantu, Labdhagati & Dewanto (2023); Wang (2018)
Specific programmes/ Interventions	Induction programmes	Cronin (2014); Milligan, Margaryan & Littlejohn (2013); Yen <i>et al.</i> (2016)
	Attend conferences, workshops, seminars and short courses	Doyle & Young (2007); Eraut & Hirsh (2010); Hicks <i>et al.</i> (2007)
Element 3: Exposure to jobs and tasks		
Exposure to new and challenging tasks	To optimise learning and promote confidence	Billett (2022); Cheetham & Chivers (2001); Crouse <i>et al.</i> (2011); Eraut (2011; 2007); Hicks <i>et al.</i> (2007); Jeon & Kim (2012); Schürmann & Beausaert (2016)

Tynjälä (2022:429) records that a variety of terms (such as knowledge creation, extended learning and innovative knowledge communities) are used to depict learning within organisations, and shows the inseparable and highly interdependent nature of individual and organisational learning within the field. The literature identifies further aspects related to an organisation as a learning environment. These (individual capabilities, reflection, incentive motivators) reflect some of the elements discussed above at the individual and social level and indicate the interconnectedness of the levels. For example, Felstead, Gallie, Green and

Zhou (2010:1686) explain that in workplaces where there is recognition of and support for the abilities of individuals, generally such individuals value the workplace. The promotion of reflection also forms part of an environment that is conducive to learning (Tynjälä, 2008:15; Williams, 2010:624) by, for example, allowing sufficient time for such reflection in the work plan (Svensson *et al.*, 2004:479). Incentive motivators in the workplace include feedback, recognition and monetary incentives (Lourenço, 2016:279-280). Feedback is an important part of workplace learning (Eraut, 2007:416), as this promotes engagement in informal learning (Schürmann & Beausaert, 2016:141). The learning environment in an organisation can cultivate feedback as part of its everyday culture (Schürmann & Beausaert, 2016:152).

Eraut (2012:25, 28) considers feedback to be an essential part of learning processes and that it should include both immediate feedback on a specific task or work assignment, and feedback on an individual's long-term, general progress. There is evidence of individuals' concerns about the validity of organisations' long-term feedback, particularly about job evaluation systems. For example, their usability (Cheetham & Chivers, 2001:277) and quality (clarity, regularity, openness and detailed feedback) (Bednall, Sanders & Runhaar, 2014:54; Schürmann & Beausaert, 2016:141) have been questioned. Recognition and monetary rewards form part of a positive learning environment (Bernard, 2018:64; Lohman, 2000:93, 99; Nokelainen, Räisänen, Riviezzo & Antonelli, 2023:489), and the absence of meaningful rewards can compromise the workplace's effectiveness in shaping learning (Lohman, 2000:93, 99). However, the challenge here is to link rewards properly and overtly with performance management (Aguinis & Kraiger, 2009:467).

(d) Summary

Existing literature has identified factors that influence workplace learning at individual, group and organisational levels (Jeong *et al.*, 2018), or has revealed predictive factors (comprising individual factors and learning context factors) where the learning context factors are related to characteristics of the work organisation (Tynjälä, 2013). From the above discussion, it is clear that workplace learning is a well-researched topic and that workplace learning can be seen from individual, social and organisational levels. In the above discussion, the multi-level workplace learning frame is explained with reference to relevant workplace literature.

Tables 2.1, 2.2 and 2.3 identify the elements of the three levels (individual, social and organisational) and also indicate related factors/activities.

In the next section, I discuss workplace learning in auditing literature.

2.5 WORKPLACE LEARNING IN AUDIT FIRMS

Since my study is related to the workplace learning that forms part of the professional training of the trainee registered auditor, this section deals with workplace learning in audit firms. The section begins with a brief introduction to professional training and this is followed by a discussion of workplace learning (at individual, social and organisational level) in the audit and accounting environment.

2.5.1 Knowledge and experience as features of a profession

Conceptions of professions have changed over time. Initially, professions were distinguished by specific traits (Greenwood, 1957:46-53; Millerson, 1964:4-9) or according to the functional relationship with society (Evetts, 2013:784; Freidson, 1994:20, 62). However, critics began to view professions as a form of occupational control with questionable trustworthiness (Evetts, 2013:787-788; Evetts, 2003:400-404; Larson, 1977:38, 57) and later, hybrid professional practices emerged that questioned traditional conceptions of professions (Noordegraaf, 2015:1). Notwithstanding the evolving concept of professions, a profession is still regarded as an exclusive occupational group that possesses a special skill that usually requires extensive/intensive training (Abbott, 1988:7; Saks, 2012:3).

In his seminal work on the division of expert work, Abbott (1988:8) defines a profession as a select occupational group that is dominant in a specific field, with the ability to apply abstract skills to cases, and has the jurisdiction over the knowledge, skills and work in that specific field. The link between a profession and its work is referred to by Abbott (1988:20) as its jurisdiction (explained as “knowledge jurisdiction” by Yinger and Nolen (2003:2)), and it is established in and grows from this abstract knowledge base. The development and maintenance of an abstract system of knowledge is considered the key to a profession’s

survival because “professions both create their work and are created by it” (Abbott 1988:316). A profession also has “social jurisdiction” which is derived from the opinion of the public (Yinger & Nolen, 2003:2). The public confers jurisdiction on the profession in that the public recognises the profession’s claim to its exclusive rights and thereby lends legitimacy to the profession’s control over a specific type of work (Abbott, 1988:59-60).

From the above it is clear that knowledge and experience are central features of a profession. Such features are seen as being “at the root of understanding” of the meaning of a profession and its operation (Saks, 2012:1). Embedded in the knowledge and experience features are the education processes which have been regarded as essential aspects of the formation and reform of professional fields (Noordegraaf, 2011:467). In the following section, I elaborate on workplace learning in the audit and accounting environment.

2.5.2 Workplace learning in the audit and accounting environment

In this section, workplace learning in the audit and accounting environment is discussed by building on and elaborating on the three levels discussed in Section 2.4.2 above, namely individual, social and organisational levels.

Audits are usually group efforts: as a hierarchical team (Westermann *et al.*, 2015:875-876) audit trainees’ work is reviewed within the context of preparation, task performance and environmental factors (Trotman *et al.*, 2015:56). The composition of the team depends on the complexity of the audit, but a manager or audit senior is usually appointed to bear the overall responsibility for the conduct of the team members (those who carry out the fieldwork) at the client’s premises (Emby, Zhao & Sieweke, 2019:17). The key participant in my study was a second-year audit trainee. Previous research views trainees at this level as novices or ‘role takers’ in the audit team, as work is explicitly assigned to them; the work is done under strict supervision; they are exposed to formal and informal training, and they undergo frequent performance appraisals during their learning period to facilitate their becoming professional auditors (Murphy & Hassall, 2020:11). As they are not new to the audit process, second-year audit trainees may have “some limited autonomy over their work” and are expected to demonstrate relevant social competence (e.g., working effectively in

diverse teams, taking a professional approach to work tasks, carrying out instructions from senior team members, and displaying appropriate behaviour towards clients) (Murphy & Hassall, 2020:11-12).

(a) Individual level

At an individual level, professional accountants and auditors are expected to demonstrate competence; they must, in addition, possess the necessary/prescribed knowledge, skills, professional values and attitudes (IFAC, 2003:3). Audit trainees (depending on their university and professional training) possess technical skills, and through workplace learning (such as performing daily tasks and understanding work routines) they gain experience that will enable them to develop the necessary professional judgment to demonstrate the required technical skills (Trotman *et al.*, 2015:56). Audit partners agree that newly appointed audit trainees are theoretically well prepared, but trainees sometimes lack important personal characteristics (e.g., motivation) and their work-life balance expectations are not always reasonable (Westermann *et al.*, 2015:891). Smaller audit firms are associated with less work-family conflict than large audit firms, and for this reason many employees of large firms prefer to leave their first jobs for appointments with smaller firms (Hardies, 2023:12).

Due to the increasing use of new technologies, audit practices are changing (Appelbaum, Kogan & Vasarhelyi, 2017; Gepp, Linnenluecke, O'Neill & Smith, 2018; Huang & Vasarhelyi, 2019; Vasarhelyi, Kogan & Tuttle, 2015). These new technologies emphasise the need for information technology (IT) competence as part of external auditors' skill set (Moll & Yigitbasioglu, 2019). A recent study on external auditors' IT competence (IT skills, non-IT skills and experiences needed to use IT effectively in the workplace) shows that such IT competence is related to workplace learning activities (formal and informal learning), and the individual's personal characteristics (motivation to learn and self-efficacy) (Alsabahi, Ku Bahador & Saat, 2021:4). Workplace learning was considered an ideal environment to learn and enhance external auditors' IT competence, because it offers opportunities for collaboration and knowledge sharing (Alsabahi *et al.*, 2021:16).

Self-directed learning, the ability to take responsibility for your own learning (Brookfield; 2009:2615; Cronin, 2014:334), is an example of individual agency that contributes positively to learning in the workplace (Cronin, 2014:338; Lemmetty & Collin, 2020:47). Research shows that self-directed learning in smaller firms is an essential skill as these firms invariably follow a ‘teach-yourself’ approach to in-service training (Marriott, Telford, Davies & Evans, 2011:146). Trainees must therefore adapt to their environment in order to learn (Cronin, 2014:337). Self-directed learning occurs, for example, in the form of being assigned challenging tasks, or to the correction of mistakes (Westermann *et al.*, 2015:875-876): but not all trainees see these as (positive) learning opportunities, and many experience them as (more negative) challenges (Taylor, Shaw & Thorpe, 2004:43).

Individual agency in workplace learning points to the dynamic and interactive nature of learning within audit firms: individuals are not passive recipients of knowledge and skills; rather, their actions and choices in the workplace shape their learning experiences and trajectories. According to Billett (2001b, 2000), individuals have agency to make choices about how and what they learn in the workplace because they can engage in self-directed learning, purposefully seek opportunities for skill development, and can identify areas where they need to learn further or improve. Bishop (2017:517-525) found that such agency differs between large and small firms, and the less predictable nature of learning opportunities in a smaller firm is mostly perceived as positive by employees. In larger audit firms, individuals follow a set path within a formal training system, with a fixed structure that minimises opportunities for individual agency (Bishop, 2017:526). Some trainees see their learning opportunities in smaller firms as the product of the need for flexibility; for others they are more suited to large firms’ systems, where their learning experiences and trajectories are more structured and formal, and they can benefit from more guidance and structure (Bishop, 2017:526). In Bishop’s (2017:525) study, most trainees valued being given independence to take responsibility for their own learning. However, others identified independence as a learning limitation.

Exposure to the hierarchical review process in an audit team, where experience is required to move up the hierarchy (Trotman *et al.*, 2015:68), represents a way for a trainee to learn as an individual. The feedback given during the review process is an important component

in the learning process and development of audit trainees (Ater, Gimbar, Jenkins, Saucedo & Wright, 2019:437). An interesting finding from a study on auditors' roles in the review process shows that trainees (as preparers of working papers) are not convinced that a key objective of the review process is to ensure that subordinates receive appropriate coaching for their learning and development processes. However, the reviewers (with a higher position in the hierarchical review process) apparently seek to create a supportive team environment within which subordinates can be supported, as they usually consider a broader spectrum of relevant factors (e.g., work history, workload and competence) when starting review procedures, and they (as reviewers) also tend to prefer face-to-face interactions, that promote more effective coaching (Ater *et al.*, 2019:452).

(b) Social level

“Audit teams are unique social groups” (Ater *et al.*, 2019:437). Audit teams consist of levels of supervisors (including partners, managers and seniors) who provide guidance to and oversight over less experienced team members. According to the audit firm hierarchy, tasks (which vary in degree of difficulty) are assigned to all audit team members according to each one's professional level, and each member is responsible for fulfilling their individual roles and associated responsibilities (Ater *et al.*, 2019:437).

This structure creates an environment for collaboration and learning from others, and shows “the relevance of the social interaction level of learning in the audit context” (Grohnert, Meuwissen & Gijsselaers, 2021:582). Showing the value of collaboration in workplace learning, Liu and Ren (2019:83) found that effective workplace interactions and information support processes are part of organisational learning and increase job satisfaction for audit trainees.

Since supervisors (or audit seniors) work alongside subordinates, the audit senior can become a role model for the subordinates by providing guidance on how to identify, gather and interpret audit evidence, even in cases where evidence is not convincing (Emby *et al.*, 2019:17). The audit senior then acts as “an experienced guide”, providing insights that guide the subordinate on how to perform a task (Westermann, *et al.*, 2015:864). Working alongside

others is seen as the preferred process, and the most significant facilitator of workplace learning (Hicks *et al.*, 2007:72). In larger practices, trainees are increasingly exposed to working with more senior staff (Bishop, 2017:525).

Supervisory review, feedback practices and monitoring, when embedded and forming a fundamental part of the audit environment (Westermann, *et al.*, 2015:881-882), are dimensions of organisational learning (Liu & Ren, 2019:70) and examples of how trainees can learn from others. Although there is a formal assessment at the end of the audit, trainees' performance in the audit team is continuously assessed by an assigned senior (Emby *et al.*, 2019:18). The engagement partner or manager (who bears the ultimate responsibility for the formal assessments) usually has limited direct interaction with the trainees during the performance of fieldwork and therefore relies on the "frontline" assessments and feedback from trainees' direct seniors (Emby *et al.*, 2019:18). In this way, systematic guidance is provided to trainees, thus contributing to their skills development, and identifying errors and ensuring quality work (Kyndt *et al.*, 2009; Metso, 2014:391).

The quality and timing of feedback affects the effectiveness of workplace learning, and research shows that immediate feedback has greater value (Westermann *et al.*, 2015:885, 891-892); and that face-to-face feedback, despite electronic options, is still considered desirable because it avoids multiple "back-and-forth communication" exchanges (Ater *et al.*, 2019:445). In contrast to the structured feedback processes that exist at large audit firms, it was found that discussions about a trainee's development in smaller audit firms often only take place if the feedback process is initiated by the audit trainee (Bishop, 2017:523-525). Feedback processes do not always run smoothly and this can harm trainees' skills development. These situations occur typically when seniors have high workloads, or when they are reluctant to give negative feedback because of its anticipated repercussions (Westermann *et al.*, 2015:885). Additionally, feedback processes are compromised when diversity and cultural differences complicate effective communication between supervisors and their subordinates, or when the firms' performance appraisals do not reward effective feedback practices (Westermann *et al.*, 2015:885).

Mentoring and coaching processes are further examples of learning from others. Coaching is a workplace learning practice in which supervisors help improve trainees' performance through guidance (communicate expectations and provide feedback), facilitation (e.g., support and help solve problems), and inspiration (help subordinates reach their potential), while mentorship, which is also aimed at trainees' development, focuses on the trainee's personal and professional growth (Andiola *et al.*, 2021:24). Although trainees' workplace learning takes place largely informally (almost 'through osmosis'), and the trainee is often not fully aware of the learning process (Murphey & Hassall, 2020:19), firms use mentoring and coaching processes with skilled or knowledgeable people who can assist others with their learning (Billett, 1995:7, 9; Doyle & Young, 2007:11; Lohman, 2005:91). Research shows that the coaching and mentoring efforts are not always experienced positively, such as when trainees are not willing to participate in the processes, or when supervisors do not have the necessary abilities. Mentoring and coaching are also seen negatively if the supervisor's presence is sporadic and unpredictable (due to time management issues), and where they have responsibilities to multiple audits in geographically dispersed locations (Andiola *et al.*, 2021:25). Trainees believe that their supervisors do not allocate enough time to provide them with adequate coaching or to give proper feedback (Marriott *et al.*, 2011:146). This has been attributed to operational factors, such as audit budget pressures, costs related to staff training (Van Peurseem, 2005:56) as well as to the physical availability of supervisors for coaching or mentoring activities (Hicks *et al.*, 2007:73). Hicks *et al.* (2007:61) suggest that more emphasis should be placed on assisting partners and managers in developing their roles as coaches and mentors.

One of the ways trainees learn on a social level is through knowledge sharing. Research shows the importance of an attitude of openness or willingness to participate in knowledge sharing in an audit firm (Chow, Ho & Vera-Munoz, 2008:153-155; Vera-Munoz, Ho & Chow, 2006:134-135), and identifies interrelated factors that can hinder knowledge sharing at the audit team level (social level). For example, budgets and time pressures can negatively impact workplace learning; communication processes can be short on accuracy and completeness; rotation of staff across audit teams can stifle development of productive interactions, and difficult client relationships can change the social level learning aspects of the audit (Chow *et al.*, 2008:153-155). Knowledge sharing in large audit firms can help

improve both audit efficiency and audit quality (Duh, Knechel & Lin, 2020:51). Elsewhere, it has been found that in smaller audit firms tacit knowledge sharing (the knowledge resulting from habitual practices and located in mental models of individuals sharing knowledge (Vera-Munoz *et al.*, 2006:135)) improves auditors' experiences, skills and knowledge.

(c) Organisational level

An element of workplace learning at the organisational level is organisational culture or the presence of a learning culture (refer to Chapter 3 for a discussion on culture and learning in audit firms). The above discussions (on the individual and social levels) indicate differences in workplace learning regimens between large and small firms. It supports the notion that the work contexts in small and large firms are “different but comparable” (Bishop, 2017:516). Research shows differences between the learning environments in small and large firms (e.g., Anderson-Gough, Grey & Robson, 1998; Bishop, 2017; Hicks *et al.*, 2007; Taylor *et al.*, 2004; Susomrith, Coetzer & Ampofo, 2019). Small firms, as distinct from large firms, are far more dependent on informal learning and on “watching and learning by doing” (Taylor *et al.*, 2004:43), and they usually do not have a training department with its own director (Bishop, 2017:523). Trainees in small firms are thus subjected to a less structured professional development process that nevertheless provides more diverse work exposure and more flexibility (Bishop, 2017:524-525).

Another important aid to workplace learning is access to the internet and other technologies (Ellinger, 2005:403; Lohman, 2005:524; Stanley, 2013:791). There are various structured audit technologies (checklists, decision aids, standardised forms and processes) in audit firms that are either completed manually or are technology-enabled (Boland, Daugherty & Dickins, 2019:57). Such technology leads to standardisation of trainees' entry-level tasks (Westermann *et al.*, 2015:15). It does ensure accuracy and efficiency (Stanley, 2013:791), but this could be at the expense of developing trainees' essential professional socialisation (Westermann *et al.* (2015:877-880) and their fundamental auditing skills (e.g., critical thinking skills, professional judgement, scepticism) (Boland *et al.*, 2019:58). However, studies point to the value of audit support systems in audit firms: they change auditor behaviour and audit team interaction, improve audit review efficiency, and increase the

frequency and timeliness of auditor interaction (Dowling & Leech, 2014:231). Most recently, audit support systems have helped audit teams work remotely during the COVID-19 pandemic (Barac *et al.*, 2021:798).

Audit firms use various tools and resources to manage their risks and prevent errors (e.g., internal, review procedures, detailed audit manuals, decision-making aids and checklists, the automation of processes and consulting requirements) (Dowling & Leech, 2014:230; Gold, Detzen, Van Mourik, Wallage & Wright, 2022:2698). Although trainees learn from mistakes in the workplace, such as when a supervisor is willing to discuss his/her own mistakes to show that making mistakes is a normal part of the learning process and can be used as a learning tool (Emby *et al.*, 2019:18), audit firm practices (such as review processes, performance evaluations and sanctions) are directed at error prevention, focusing sharply on the negative connotations of errors (Gold *et al.*, 2022:2698). The recent study by Gold *et al.* (2022:2707) found that auditors often hold discussions about the importance of being open about mistakes (communication) in order to learn from mistakes, but that auditors essentially rationalise “their actual opaque, inner actions by way of defensive strategies”. Thus, there is a disconnect in audit firms between stated attitudes (openness about mistakes) and their auditors’ actual practices, and the authors question whether learning from mistakes actually leads to substantive learning as they are more frequently seen as negative incidents (Gold *et al.*, 2022:2708).

Exposure to a variety of jobs and tasks is also an element of workplace learning at an organisational level. Job or task allocation affects workplace learning and job allocation in audit firms should also consider the learning process (Hicks *et al.*, 2007:61). The type of client plays a role in the type of jobs/tasks that can be allocated to trainees, and thus the value of the learning experience. Thus, the relative importance of the client, and the complexity of the client’s business structure essentially influence the audit firm’s risk assessment and thus its allocation of personnel (Bishop, 2017:526; Marriott *et al.*, 2011:149). Bishop (2017:522-529) found that task allocation in larger audit firms, in contrast to small firms, takes place according to a formal protocol (is rigidly structured): trainees have little say in the process and are not initially exposed to challenging work, nor are they exposed to a diverse client base or a wider range of accounting tasks.

The technical complexity of accounting standards can also influence task allocation. The study by Westermann *et al.* (2015:888-889) shows that audit managers prefer to perform these complex tasks themselves because delegation to inexperienced trainees requires too much time and coaching, and although such an approach can improve audit quality, it deprives inexperienced trainees of a workplace learning opportunity. On the back of this preference, trainees may then also perceive their work as mundane and not challenging enough, and this may decrease interest and motivation to learn (Westermann *et al.*, 2015:892).

Internal training courses are also a resource that empowers trainees' workplace learning. To be effective, internal training should be relevant, otherwise it is not useful for the trainee (Park, Lim & Chang, 2017) and will not be appreciated (Aziz & Selamat, 2016:173). Furthermore, the timing of the training should be linked to the immanent and actual use of the training on the job (Arthur, Bennett, Stanush & McNelly, 1998:76, 84-85; Lim & Johnson, 2002:42). Previous research has shown that large firms make good use of their training resource: trainees consider in-house training to be useful, of high quality and extensive (covering not only technical aspects). However, they question the timing of the training relative to their currently assigned tasks (Marriott *et al.*, 2011:145-147). In smaller firms, training is often offered by outside organisations and was seen as not always sufficient or relevant (Marriott *et al.*, 2011:146-147), and opportunities were sometimes limited to managers (Bishop, 2017:525). A possible solution for smaller firms, to save costs and to offer more frequent training, would be to pool resources to provide quality internal training (Marriott *et al.*, 2011:148), or to use their own competent employees as trainers (Ellinger & Cseh, 2007:449). It is good practice to provide appropriate feedback on the performance of trainees after they have had the opportunity to apply what they learned in training sessions (Velada, Caetano, Michel, Lyons & Kavanagh, 2007:290), but formal feedback sessions take time, and thus occur mostly at larger firms (Bishop, 2017:525).

Other organisational level initiatives for learning are secondment opportunities (for example to work at other firms or branches, or on audits of unrelated business types) (Marriott *et al.*, 2011:148); and visits to other sites (which can be used to introduce new employees to new

audit techniques) (Eraut, 2008:38) because this can lead to improved collaboration and understanding of different work environments. Learning can also be encouraged by using resources such as reading materials (Hicks, *et al.*, 2007:72) and by allowing sufficient time to locate information (Crouse *et al.*, 2011:50; Lohman, 2009:52; Schürmann & Beusaert, 2016:140, 152).

(d) Summary

In this section I have elaborated on workplace learning at audit firms at three levels (individual, social and organisational). In order to keep sight of the golden thread running through the chapter, the discussions refer to the elements that promote workplace learning at individual, social and organisational levels as detailed in Section 2.4, but with the emphasis now falling on auditing and accounting workplace learning literature. The discussions are summarised in Table 2.4 below.

Table 2.4 Workplace learning in audit firms

Individual level	Social level	Organisational level
<ul style="list-style-type: none"> • Individual agency • Personal skills <ul style="list-style-type: none"> - Technical and non-technical skills - IT skills • Ways of learning <ul style="list-style-type: none"> - Self-directed learning - Giving and receiving feedback 	<ul style="list-style-type: none"> • Teamwork and collaboration • Learning from others <ul style="list-style-type: none"> - Mentoring and coaching - Supervision, review, and feedback • Ways of learning <ul style="list-style-type: none"> - Knowledge sharing 	<ul style="list-style-type: none"> • Organisational culture • Safe learning environment • Work tools and resources <ul style="list-style-type: none"> - IT exposure - Formal training - Informal training • Exposure to jobs and tasks <ul style="list-style-type: none"> - Work allocation

The section also shows the interdependence between the three levels. For example, a trainee can learn skills at an individual level or identify learning opportunities through review processes, which are at the same time part of the social interaction of the audit team and also part of the context of the audit firm, because formal review processes are structured firm practices supported by leadership, and are areas where knowledge sharing takes place.

2.6 CONCLUSION TO CHAPTER 2

In this chapter on workplace learning, I discuss key learning theories that shape our understanding of learning. I then examine workplace learning literature, categorising it into individual, social, and organisational levels, whereafter I relate it to audit firms.

Workplace learning is multifaceted, occurring in and around the workplace, supporting work-related tasks and interactions. It can be approached from psychological, socio-cultural, and post-modern perspectives. Psychologically, it emphasises concepts like reflective practice, experiential learning, and behavioural thinking, centred on individual knowledge acquisition. In contrast, the socio-cultural perspective sees learning as emerging from contextual participation. Recent post-modernist ideas suggest learning is unpredictable within its context, but this is an area of ongoing exploration.

Within the literature, workplace learning can be segmented into individual, social, and organisational levels, which I outline by using a multi-level framework. I also discuss workplace learning dynamics within audit firms, highlighting the interconnectedness of individual skill development, social interactions, and the broader organisational context, including formal review processes and knowledge sharing facilitated by leadership.

In the next chapter I discuss organisational culture and more specifically, organisational culture within audit firms.

CHAPTER 3

AUDIT FIRM CULTURE

3.1 INTRODUCTION

Workplace learning (discussed in Chapter 2) and organisational culture are often linked in the literature (e.g., Argyris & Shön, 1996; Caruso, 2017; Daryoush, Silong, Omar & Othman, 2013; Suh, 2021; Susanti, 2023; Tynjälä, 2022; Van Breda-Verduijn & Heijboer, 2016). The culture of an organisation significantly influences how learning occurs, how knowledge is shared (Subashini & Lourthuraj, 2015:411), and how individuals and teams within the organisation adapt and grow (Warrick, 2017:401). In this chapter I provide a brief explanation of culture, after which I discuss organisational culture and learning culture. This is followed by an overview of audit firm organisational culture and a discussion of learning culture in audit firms.

Together with the discussion in Chapter 2, which mainly deals with workplace learning, this chapter completes the theoretical foundation of my study. The purpose of this study is not to diagnose/identify audit firm culture, but rather to use it as a frame in which the ethnographic findings of workplace learning in an audit firm are more intelligibly presented. Furthermore, although the chapter mentions learning culture in audit firms, my study's focus is not specifically on such a culture; rather, it uses a holistic view of organisational culture and examines its influence on workplace learning in audit firms. This chapter therefore provides a broad framework of the concept of culture as it applies to my study.

In the next section I explain the term culture which then serves as a basis for the subsequent discussion about organisational culture as a general concept, and then as applied to audit firms.

3.2 CULTURE

There are different interpretations and conceptualisations associated with the term culture (Schein, 2004:11-12; Toomela, 2003:37). The *Oxford Advanced Learners Dictionary* (2023) offers several definitions of culture, one of which is: “The customs and beliefs, art, way of life, and social organization of a particular country or group”. In anthropology, culture refers to the customs and rituals that societies develop in the course of their history (Schein, 2004:7). According to Drennan (1992:9), culture represents the way people behave and interact within specific groups, and a simplistic view of the concept is that it is the “way that things are done”.

Scholars use different perspectives to conceptualise and study culture (Schein, 2004:12). An earlier view is that of Kroeber and Kluckhohn (1952:181), according to whom culture comprises explicit and implicit patterns of behaviour that are constructed and transmitted through symbols, as well as the achievements of human groups (such as their artefacts). Accordingly, the very essence of culture is the adherence to traditional ideas and the values attached to them (Kroeber & Kluckhohn, 1952:181). Schwartz (2009:128) views culture as a hidden hypothetical phenomenon, with a normative value emphasis as central, located outside of the individual (as opposed to in the mind and actions of the individual), which can only be measured by cultural manifestations. Cole and Parker (2011:135) think of culture as an everchanging environment that is formed and re-formed by artefacts constructed by previous generations: the artefacts can be material (physically represented by, for example, words, rituals, art or objects), and conceptual (shaped by participation in historical activities). According to Hong (2013:4), culture comprises “networks of knowledge consisting of learned routines of thinking, feeling and interacting with other people as well as a corpus of substantive assertions and ideas about aspects of the world”. Triandis (1996:408) refers to culture as the shared attitudes, beliefs, categorisations, self-definitions, norms, role definitions and values of a group. The aforementioned conceptualisations of culture indicate that it comprises the way of life, traditions, artefacts, art, language, practices and social norms that are passed from one generation to another in a particular community or group.

Culture implies that human behaviour is partially dictated by a collectively created and sustained way of life that is not personality-based because it is shared by different individuals (Van Maanen & Barley, 1985:31). It is widely recognised that culture has an impact on behaviour and development; but the concept is not always fully understood, and therefore it is necessary to understand “how” culture matters instead of merely acknowledging that it does matter (Raeff, Fasoli, Reddy & Mascolo, 2020:295). Since culture shapes the way individuals perceive and interpret the world around them, and influences their attitudes, behaviour and interactions with others, certain things in groups are shared or held in common. These include language, customs, traditions, group norms, espoused values, formal philosophy, “rules of the game”, climate, embedded skills, habits of thinking, mental models and/or linguistic paradigms, shared meanings, “root metaphors” or integrating symbols, and the formal rituals and celebrations (Schein, 2004:12-13).

Culture is not static, but evolves and adapts over time, and therefore, structural stability, the deep embeddedness, pervasiveness and patterning or integration of key elements, are important components of the study of culture (Schein, 2004:14-15). Culture implies that rituals, climate, values and behaviours are tied together into a coherent whole; this patterning or integration is the essence of what is meant by ‘culture’, and can be used to explain some of the more seemingly incomprehensible and irrational aspects of groups and organisations (Schein, 2004:15). The different levels at which culture functions can be used to understand the concept. These levels include (i) the visible and most tangible aspects of culture (such as artefacts, physical structures, rituals and observable behaviour), (ii) the espoused values and beliefs (such as ideologies and beliefs), and (iii) basic assumptions (the deeply ingrained, unconscious values and beliefs) (Schein, 2004:26). This three-level model is applicable to both national and organisational cultures (Schneider, 1988:233).

Ethnography, the approach followed in my study, is a written portrayal of a culture (Van Maanen, 2011:1). Culture is not apparent in and of itself; it is only made visible through a researcher’s interpretation and representation of shared behaviours (Van Maanen, 2011:1, 3). Such representation is possible through an ethnographic approach, which requires a researcher to see, hear and write what is observed and understood in the field (Van Maanen, 2011:1, 3).

In the following sections, I discuss organisational culture and learning culture with specific reference to their manifestation in audit firms.

3.3 ORGANISATIONAL CULTURE

Culture is seen as the heart of organisational studies and organisational life (Alvesson, 2012:1; Giorgi, Lockwood & Glynn, 2015:2; Sun, 2008:137). Even in companies that pay little explicit attention to cultural issues, employees are still influenced by culturally and socially shared ideas, meanings, and beliefs when it comes to how they think, feel, value, and act (Alvesson, 2012:1). Organisational culture represents the meaning that employees attach to the essence of their workplaces (Schneider & Barbera, 2014:3). It is an invisible social force that holds people together within an organisation (Ployhart, Hale & Campion, 2014:40), and directs the way individual groups within an organisation interact, and their interactions with parties outside of the organisation (Serrat, 2017:355). Organisational culture is not a static state phenomenon; rather, it develops over time and can be changed (Bellot, 2011:31).

Organisational culture is a property that is unique to a particular organisation (Bellot, 2011:31), because each organisation has its own interpretation of what culture means (Sun, 2008:140). It is a broad system that is anchored by values or overarching toolkits within which categories, frames and stories serve as cultural manifestations (Giorgi *et al.*, 2015:4). When culture is assessed at the organisational level (and even at the group level within an organisation), it is more understandable because it is then possible to examine how culture is generated, entrenched, developed and ultimately controlled and modified (Schein, 2004:1).

Due to the multi-dimensional nature of organisational culture (Giorgi *et al.*, 2015:4), it can be viewed from different perspectives. Regardless of whether it is considered a background component, an organisational variable, or a metaphor for conceptualising an organisation, organisational culture has to do with expressive, non-rational qualities of organisational experience (Smircich, 1983:355). In organisational culture studies, general assumptions are

examined considering context and meaning, and as underlying issues emerge, such studies give legitimacy to the subjective, interpretive parts of organisational activity (Smircich, 1983:355). In such studies, culture clearly emerges when the following aspects are studied: culture and identity (“who we are and what we do as an organization”); institutions (the structures (regulatory, normative and cultural-cognitive elements), their associated activities and the resources that provide stability to social life), and practices (“how we do things”) (Giorgi *et al.*, 2015:23, 30).

Organisational culture contributes to the systemic balance, efficiency (Alvesson, 2012:24) and performance (Bellot, 2011:31; Pathiranage, 2019:264; Pathiranage, Jayatilake & Abeysekera, 2020:537; Warrick, 2017:395) of an organisation. It is the key that enables high performance organisations to have a competitive advantage (Serrat, 2017:355), and a crucial element in an organisation’s success (Warrick, 2017:395). Furthermore, organisational culture has a significant impact on motivation (Thokozani & Maseko, 2017:1; Yusof, Said & Ali, 2016:50), satisfaction, recruitment and retention (Warrick, 2017:395), as well as productivity and performance (Uddin, Luva & Hossian, 2013:63) of an organisation’s employees. The employees’ perceptions of an organisational culture can influence and predict job satisfaction (Belias & Koustelios, 2014:143). Organisational culture can also be used as a management control tool when managers use certain rituals, stories, symbols and shared values to influence and control employee behaviour (Sun, 2008:140).

In practice, an organisation’s culture is not completely uniform (Schein, 2004:21; Parker, 2000:84-85; Williams, Dobson & Walters, 1993:23). Consequently, no organisation embraces a single, homogeneous type of culture because subcultures occur within complex organisations and these can overlap and conflict with one another (Cacciattolo, 2014:7). The complexity of organisational culture is possibly more understandable if the origin and development of organisational culture is understood. The next section makes a distinction between organisational climate and organisational culture.

3.3.1 Organisational culture vs climate

On the face of it, it would appear as if there is not much difference between organisational climate and organisational culture (Denison, 1996:644-645), since both concepts are concerned with behaviour (Andiola *et al.*, 2020:3) and the idea of shared meanings pertaining to the work environment (Ostroff *et al.*, 2013:643). Nevertheless, the distinction between organisational culture and organisational climate has received a lot of scholarly attention (Bellot, 2011:32-33) because they are two distinct, yet complementary, concepts (Schneider, Ehrhart & Macey, 2013:362) that describe how employees perceive, experience and make sense of their work environment (Patterson, West, Shackleton, Dawson, Lawthom, Maitlis, Robinson & Wallace, 2005:380; Schneider, *et al.*, 2013:362).

Although there are different opinions about what organisational climate is (Hannevik Lone, Bjørklund, Bjørkli & Hoff, 2014:688; Schneider *et al.*, 2013:363), the general view is that organisational climate is a summary of perceptions about interconnected experiences of the practices, policies and procedures of an organisation (Schneider, González-Romá, Ostroff & West, 2017:468). According to Schneider *et al.* (2013:362) organisational climate is “the shared perceptions of and the meaning attached to the policies, practices, and procedures employees experience and the behaviours they observe getting rewarded and that are supported and expected”. Climate is linked to thoughts, feelings, and behaviour of an organisation’s members (Denison, 1996:644-645). It is temporal, subjective, and often open to direct manipulation by those in positions of authority and influence (Denison, 1996:644-645). Despite the fact that climate is conceptualised as a group-level construct that captures the collective perceptions of some objective aspect of the workplace, it is always measured at the individual level, using surveys administered to respondents (rather than informants) that inquire about their own perceptions of these aspects. The relationships between the various climate dimensions are often not theorised or measured (Chatman & O’Reilly, 2016:204). Research on organisational climate therefore usually involves quantitative methods and employee surveys about employees’ experiences in work environments (Patterson *et al.*, 2005:381; Schneider *et al.*, 2017:471; Schneider *et al.*, 2013:362). Since it focuses on perceptions of situational phenomena (such as organisational systems and

structures) it is, by definition and measurement, more transitory and easily changeable (Chatman & O'Reilly, 2016:204).

In contrast to organisational climate (a surface-level manifestation of culture (Beus, Solomon, Taylor & Esken, 2020:138; Schein & Schein 2017:17)), culture, which is the focus of my study, refers to an evolved context, in which situations are embedded (Denison, 1996:644-645) and not perceived at one particular point in time (Castro & Martins, 2010:3). Organisational culture is deeply rooted in the underlying values, beliefs and assumptions held by organisational members (Ostroff *et al.*, 2013:644). It has historical roots, is widely held, is sufficiently complicated to withstand efforts of manipulation (Denison, 1996:644-645; Feldman & O'Neill, 2014:46), and is difficult to measure (Alvesson & Sveningsson, 2015:40-41). Organisational culture is also considered relatively stable and enduring, and its elements are interconnected (Chatman & O'Reilly, 2016:204). Culture is often evaluated by organisational "informants," who are required to report on widespread behavioural trends among members (Chatman & O'Reilly, 2016:205). The prescriptive nature of culture determines which attitudes and actions are suitable for the circumstance, and failure to abide by cultural norms can lead to exclusion from the group (Chatman & O'Reilly, 2016:205).

From the above it is clear that organisational culture is not a straightforward concept. In the next section I describe how the concept can be defined.

3.3.2 Defining organisational culture

The concept of organisational culture does not have a standard definition yet: there is still significant variation between the different definitions put forward by widely respected scholars (Alvesson, 2012:3; Bellot, 2011:30; Hofstede, Hofstede & Minkov, 2010:344; Sun, 2008:137). By focusing on the study of human behaviour, the shared values and beliefs within societies and social structures, social anthropology (also referred to as cultural anthropology (Barnard, 2016:217)) provides insights into how cultures are formed, transmitted over generations and maintained (Helman, 2007:11; Hudelson, 2004:345; Nedumaran & Suresh, 2022:4; Tharp, 2009:3). The definitions of organisational culture are

influenced by anthropology, yet even among anthropologists there is no consensus on a definition of culture (Yanow & Adams, 2018:137-146).

Some of the many ways in which organisational culture is defined include references to shared norms, values and beliefs that are reflected in attitudes and actions, belief systems and behaviour patterns, ways of interacting, and goals and values that guide employees' behaviour (Baek, Chang & Kim, 2019:652). The following phrases are extracted from various definitions currently in use: "set(s) of artifacts, values and assumptions that emerges from the interactions of organizational members" (Keyton, 2010:28); "distinctive norms, beliefs, principles and ways of behaving that combine to give each organization its distinct character" (Arnold, Silvester, Patterson, Robertson, Cooper & Burnes, 2005:625); "the pattern of beliefs, values and learned ways of coping with experience that have been developed during the course of an organization's history, and which tend to be manifested in its material arrangements and in the behaviors of its members" (Brown, 1998:9); "a system of shared meaning held by members, distinguishing the organization from other organizations" (Martins & Martins, 2003:380); "the collective programming of the mind which distinguishes the members of one organization from another" (Hofstede, 1991:262); "the software of an organization" (Sun, 2008:137); or simply, "the way we do things around here" (Armstrong, 2006:58; Gibbons, 2005:11; Jones, 2012:53; Marsick & Watkins, 2015:29; Martin, 2006:1; Schneider, 1988:232).

While scholars disagree on certain aspects of the definition of organisational culture (Alvesson, 2012:3; Bellot, 2011:30; Chatman & O'Reilly, 2016:202), there is consensus that organisational culture is holistic (it is a unified whole that is more than the sum of its parts); is historically determined; is related to rituals and symbols; is socially constructed and malleable, and it is also difficult to change (Hofstede *et al.*, 2010:344). Most definitions of organisational culture include reference to some form of shared meaning, interpretations, values and norms (Alvesson & Sveningsson, 2015:36; Sun, 2008:137). According to Druckman, Singer, and Van Cott (1997:69), the majority of organisational scholars concur on six characteristics of organisational culture: (i) cultures are the property of groups of people and not of individuals, (ii) cultures involve the emotions as well as the intellect, (iii) cultures are based on shared experiences and therefore on the history of groups of people

(implying the development of a culture takes time), (iv) cultures are infused with symbols and symbolism, (v) cultures change constantly because circumstances force people to change, and (vi) cultures are inherently vague because they are riddled with contradictions, paradoxes, ambiguities, and confusion.

Many researchers cite the seminal work of Schein (2004) when defining organisational culture (e.g., Baek, *et al.*, 2019:652; Bojadjiev, 2019:190; Chatman & O'Reilly, 2016:202; Cuenca, Tomei & Mello, 2022:40), or refer to his influential three-level model or a variation thereof (e.g., Alvesson & Sveningsson, 2015:37; Hogan & Coote, 2014; Kuppler, 2016; Mamatha & Geentanjali, 2020; Sawan, Jeon & Chen, 2018; Sawan, Jeon, Fois & Chen, 2016; Shymko, 2018; Yilmaz, 2014). Schein's (2004) definition of culture is widely used because it encompasses most of the elements of other definitions of organisational culture (Schwartz & Rist, 2017:87). Schein (2004:17) defines culture as:

“A pattern of shared basic assumptions learned by a group as it solved its problems of external adaptation and internal integration, which has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think and feel in relation to those problems.”

According to Schein (2004:18-20), this definition introduces three challenging elements to culture. First, only surface level aspects of culture are revealed, if the study is focused on what new members learn. It will not show what is in the core or inner circle because perceptions and feelings that arise in critical situations are not exposed. However, learning socialisation processes between newcomers and “old-timers” may reveal deeper assumptions. Second, behaviour is determined both by cultural predispositions (such as thoughts, feelings and perceptions) as well as by situational contingencies (due to the immediate external environment). Only after discovering the deeper layers can we determine whether we are dealing with a cultural manifestation. And lastly, it is not obvious that a large organisation has one culture because subcultures can exist within groups and can even be in conflict with each other.

In their review of the relevant literature on culture, Giorgi *et al.* (2015:20) identified five interrelated approaches to culture. They then used these five approaches to form an integrated framework within which to define culture in organisational studies. The five approaches are (i) culture as values, (ii) culture as frames, (iii) culture as stories, (iv) culture as categories, and (v) culture as toolkits. In this analysis: (i) values, refers to “what we prefer, hold dear or desire”, (ii) frames, to “filters or brackets that delimit what we pay attention to”, (iii) stories, to “casually-linked sequences of events with a beginning, a middle and an end”, (iv) categories, to “supple systems that define structure conception distinctions”, and (v) toolkits, to “a set or grab bag of cultural components that actors use to construct actions” (Giorgi *et al.*, 2015:20).

More recently, Schein and Schein (2017:6) have offered the following “dynamic definition for culture” in a group (“group” includes organisations):

“The culture of a group can be defined as the accumulated shared learning of that group as it solves its problems of external adaptation and internal integration; which has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, feel, and behave in relation to those problems. This accumulated learning is a pattern or system of beliefs, values, and behavioral norms that come to be taken for granted as basic assumptions and eventually drop out of awareness.”

In contrast to the frequent preconception of group culture as a uniquely specific construct, Schein and Schein (2017:5-10) see culture as a dynamic, holistic, stable phenomenon with depth and breadth, and which is inherently integrated. Stability refers to the identity or “cultural DNA” of the group, and implies that culture is transferred to new employees and is difficult to change (Schein & Schein, 2017:10). Cultural depth refers to a deep, unconscious level where culture exists (intangible, invisible, non-negotiable), and that it is deeply embedded in an organisation (Schein & Schein, 2017:10). Cultural breadth invokes its pervasiveness because culture permeates an organisation’s overall (internal and external) functioning (Schein & Schein, 2017:11). Cultural integration refers to the unification of rituals,

values and behaviour in one coherent whole, and this forms the essence of culture (Schein & Schein, 2017:11).

The following four characteristics are common in definitions of organisational culture: (i) Shared values, beliefs, basic assumptions and behaviours, (ii) only a part of its values, beliefs, assumptions and behaviours are observable or articulated by group members, (iii) newcomers adopt the culture as a way of doing things without friction, and (iv) therefore, culture persists over time and changes slowly (Wilson, 2001:354-355). Organisational culture can be researched in different ways.

In the next section I discuss the literature as it relates to the development of organisational culture theory.

3.3.3 Key studies in the development of organisational culture theory

Different perspectives are used in studies dealing with organisational culture's conceptual development (Hartnell, Ou & Kinicki, 2011:678). A perspective, which is still applied and studied today (e.g., Coghlan, 2021; Hogan & Coote, 2014; Mamatha & Geentajali, 2020; Schöbel, Klostermann, Lassalle, Beck & Manzey, 2017; Yilmaz, 2014), is Schein's model (2004) in terms of which culture can be analysed on three different levels (Schein & Schein, 2017:17-20). According to Schein (2004:25-37), there are three layers of organisational cultures: artefacts; espoused beliefs and values, and underlying assumptions. Artefacts relate to the culture's outward manifestations, such as the environment, societal norms and symbols (Schein, 2004:25-27). Espoused beliefs and values are the organisation's strategic goals and philosophies, while underlying assumptions are the unstated ideas, opinions and beliefs that guide behaviour (Schein, 2004:26, 28-36). The directional perspective contributes to the conception of the function of culture in organisations (Tierney, 1986:678), but empirical research on Schein's perspective is still rather limited (Hogan & Coote, 2014:1609).

Research on culture types is another perspective in the organisational culture literature. For example, in Hofstede's (1991) comparison of national cultures as referring to organisational

culture (Pietersen, 2017:264), he attempts to detect cultural differences to enable cross-cultural comparison (Fang, 2010:158). Hofstede's perspective was later criticised due to its static nature (Catalin, 2012:646-648; Signorini, Wiesemes & Murphy, 2009:253), and that it offers an oversimplified solution (Signorini *et al.*, 2009:253) because it fails to identify the 'fuzziness' of culture (the overlapping of the layers of culture) (Catalin, 2012:644). Even in his more recent work, Hofstede (2011:20) asserts that the research foundation applied in his earlier work (i.e., Hofstede, Neuijen, Ohavy & Sanders, 1990) is too narrow to be considered universally valid and adequate. This stream of research, highlighting culture substance and content, determines culture's association with measures of organisational effectiveness (Hartnell *et al.*, 2011:678; Ostroff *et al.*, 2013:646).

Johnson's (1992; 1987) qualitative 'cultural web' perspective is based on a combination of Schein's (1991) and Hofstede's (Hofstede *et al.*, 1990) organisational culture models (Cooper, Collins, Bernard, Schwann & Knox, 2019:50). Reference is made to three layers: (i) "the what", as bottom layer relating to any unshared underlying unexplained assumptions, (ii) "the why" as a middle layer relating to held beliefs and values reflected in behaviour, and (iii) "the how" as a top layer with reference to visible behavioural patterns and artefacts (Cooper *et al.*, 2019:50). Johnson's (1992) 'cultural web' perspective connects "the organization's political, symbolic and structural aspects that reveal the mechanisms for change" (Cooper *et al.*, 2019:50). As the model is a simple presentation of cultural elements, and at the same time provides a complicated synthesis of various approaches to the study of culture (McDonald & Foster, 2013:352), it is still being used (e.g., Cooper *et al.*, 2019; Doherty & Stephens, 2020; McDonald & Foster, 2013). However, the perspective is criticised because the nuanced and difficult idea of culture must be divided into separate 'boxes' (rituals and routines, symbols, stories, power structures, control systems and organisational structures) (McDonald & Foster, 2013:352).

Organisational culture encompasses a set of complex, interconnected, related, extensive, and ambiguous characteristics, making the concept exceptionally broad and inclusive in scope (Cameron & Quinn, 2006:32). The above three key studies illustrate that culture is a highly complex phenomenon, and it is challenging to assess it because scholars seldom agree on the essential dimensions to measure (Scott, Mannion, Davies & Marshall,

2003:938). There is no ideal instrument, and each tool has its own limitations in scope or usefulness (Cameron & Quinn, 2006:32; Ostroff *et al.*, 2013:249; Scott, *et al.*, 2003).

One of the most significant and commonly used models in the study of organisational culture is the CVF, developed by Quinn and his colleagues (Quinn & McGrath, 1985; Quinn & Rohrbaugh, 1983). It identifies four core cultural types (clan, adhocracy, market and hierarchical) (see also Cameron & Quinn, 2011; Cameron *et al.*, 2022). The CVF is frequently applied in organisational culture studies (e.g., Chidambaranathan & Regha, 2016; Demir *et al.*, 2011; Garman, 2006; Grabowski *et al.*, 2015; Gulosino, Franceschini & Hardman, 2016; Hartnell *et al.*, 2011; Helfrich, Li, Mohr, Meterko & Sales, 2007; Igo & Skitmore, 2006; Oh & Han, 2020; Ostroff *et al.*, 2013; Rukh & Qadeer, 2018; Tong & Arvey, 2015; Yu & Wu, 2009).

The CVF has been extensively researched and tested in organisations (Cameron & Quinn, 2006; Quinn, 1988; Quinn & Cameron, 1983; Quinn & Rohrbaugh, 1983), considering a variety of organisational aspects, such as: value outcomes; corporate strategy; organisational culture; core competencies; leadership; communication; decision-making; motivation; human resources practices; quality, and personnel selection (Cameron *et al.*, 2022:5). In addition, statistical evaluations have validated the resilience and applicability of the CVF to a wide range of organisational and human phenomena (Cameron *et al.*, 2022:6). The CVF is discussed in more detail in the section below.

3.3.4 Competing values framework

The CVF (initially developed by Quinn and Rohrbaugh (1983)), emerged from research on the key metrics for successful organisational performance (Cameron, 2009:2; Cameron & Quinn; 2011:38, 2006:33-35). It is still used to understand and categorise different types of organisational cultures (Cameron *et al.*, 2022:15; Lincoln, 2010:3) through a variety of organisational and individual phenomena (such as efficiencies, cultures, structures, quality in organisations, leadership competencies, life cycle development phases, financial strategies) (Cameron, 2009:2). The model is based on the premise that there are conflicting values among different stakeholders, as a result of the different aims and objectives that

exist inside an organisation (Roy, Newman, Round & Bhattacharya, 2023:31). This is reflected in the CVF's two fundamental dimensions – firstly, internal versus external focus, and secondly stability versus flexibility. The internal and external focus dimension represents the organisation's orientation towards either internal micro focus or external macro focus (Quinn & Rohrbaugh, 1983). In this continuum, unity, integration and collaboration are juxtaposed with the external focus of differentiation and competition. The stability and flexibility dimension represents the organisation's structure which is either stable or flexible (Quinn & Rohrbaugh, 1983). In this continuum, flexibility (or versatility) is juxtaposed with stability (or constancy) - an organisation is seen as effective when it changes, transforms or adapts, versus being seen as effective when the organisation is stable, consistent and predictable (Cameron & Quinn, 2011:38, 2006:34).

Based on a typological approach, the CVF combines the two fundamental dimensions (internal versus external focus, and stability versus flexibility focus) to form four quadrants or cultural types. These are clan, hierarchical, market or adhocracy (Cameron & Quinn, 2011:39-40, 2006:35-36). In the CVF (see Figure 3.1) each quadrant represents a unique grouping of opposing or competing values (Cameron & Quinn, 2011:39, 2006:35; Cameron *et al.*, 2022:10), with the core values linked to each group listed inside them (Cameron & Quinn, 2011;40, 2006:36). The robustness of these dimensions and the richness of the resulting quadrants led to the identification of each quadrant as a cultural type (Cameron & Quinn, 2011:40, 2006:36), with CVF assuming that each type of culture is an ideal type (Škerlavaj, Štemberge & Dimovski, 2007:348). Since a balance of these competing organisational values is required for an organisation to be effective, an organisation will not be located primarily in one quadrant (Oh & Han, 2020:8). An organisation's culture is thus a combination of the different culture types, even though one is often more prevalent than the others (Škerlavaj *et al.*, 2007:348).

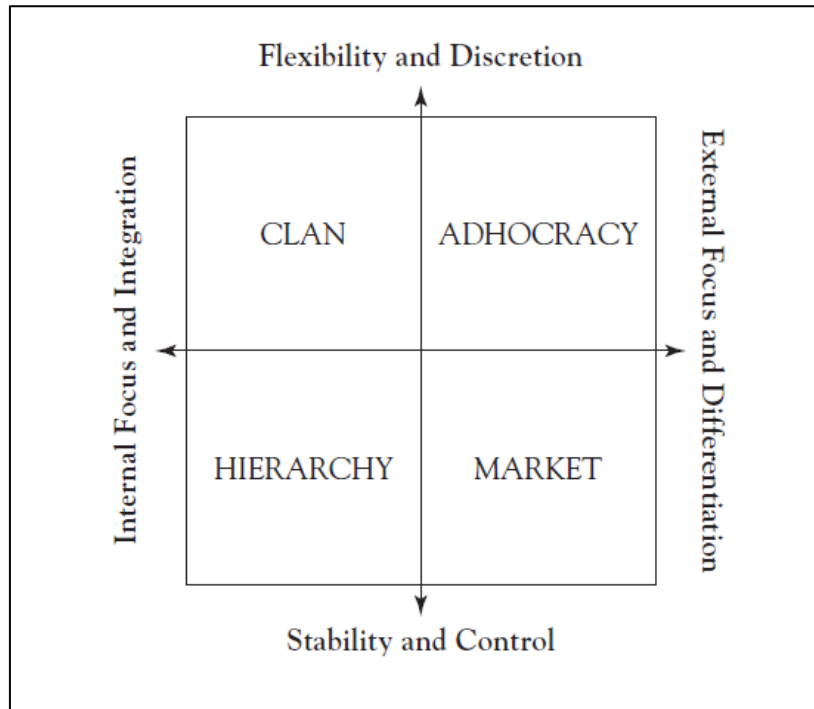


Figure 3.1 Competing values framework

(Source: Cameron & Quinn 2006:35)

The Adhocracy Culture (Cameron & Quinn, 2006:43-45)

This culture is predicated on the notions that success is driven by entrepreneurship, innovation, and cutting-edge activity; that organisations primarily do business to generate new goods and services, and their promotion is management’s primary responsibility. Adhocracy cultures are characterised as temporary structures that can reorganise according to the need, and where authority is transferable (from one person to another, or from one task team to another). The main objective within this culture is to promote adaptability, and organisations with this type of culture are held together by their commitment to experimentation and innovation. Workplaces with this type of culture are dynamic and innovative, and encourage risk-taking. Effective leadership within an adhocracy culture is visionary, innovative and risk-oriented. In an adhocracy culture, long-term emphasis is placed on rapid growth and the acquisition of new resources, and success is defined by the production of distinctive and innovative goods and services. This type of culture can also exist within another main type of culture in an organisation.

The Clan Culture (Cameron & Quinn, 2006:41-43)

An organisation with a clan culture resembles a family-type organisation, held together by loyalty and tradition. A clan culture is characterised by shared values and goals, cohesion, participation, individuality and a feeling of what Cameron and Quinn (2006:41) refer to as “we-ness”. An organisation with this type of culture places a strong focus on individual development, teamwork, employee involvement, and harmony. Furthermore, the customers are ideally considered as partners, and management’s primary goal is to enable employees and facilitate participation. These types of workplaces are viewed as “friendly” settings with compassion being prevalent, and where colleagues share personal details and leaders are seen as mentors or even parents. Organisations with this type of culture focus on long term individual development benefits and value high cohesion and morale.

The Hierarchy Culture (Cameron & Quinn, 2006:37-38)

This type of culture is characterised by standardised rules and procedures, control, accountability, and clear lines of authority, and by leaders who are skilled coordinators and organisers. Workplaces with this type of culture are formalised and structured, and peoples’ actions are governed by procedures. Furthermore, hierarchy-cultured organisations are generally efficient, reliable, fast and smooth-flowing, with typically long-term concerns about stability, predictability and efficiency.

The Market Culture (Cameron & Quinn, 2006:39-40)

Organisations with this type of culture value competitiveness and productivity, and are orientated toward the external environment, often at the expense of their own internal issues. They function largely through economic market processes and are transaction-focused. This kind of culture places a lot of focus on market dominance and external positioning. The market culture is based on the idea that the external environment is hostile, consumers are discerning and value-driven, the organisation works to strengthen its competitive position, and management’s primary responsibility is to steer the organisation towards productivity, results, and profits. This style of culture fosters a results-driven environment with tough, demanding leaders who are hard-working producers and competitors. An organisation with this type of culture is likely to have a long-term focus on competitive action and the achievement of long-term objectives and targets, with improvements in market share and penetration serving as benchmarks for success. The emphasis, or what Cameron and Quinn

(2006:40) describe as the “glue” that binds this style of organisation together, is the focus on winning.

Table 3.1 summarises the above-mentioned culture types, and distinguishes matters related to their characteristics, focus, management, workplace indicators and the “glue” that holds the organisation together.

Table 3.1 Summary of cultural types

Culture type	Adhocracy	Clan	Hierarchy	Market
Orientation	Create	Collaborate	Control	Compete
Characteristics	Dynamic, entrepreneurial; creative; risk taking; can dismantle and reconfigure according to circumstances	Similar to family type organisation; shared values and goals; cohesion; participation; individuality; teamwork; corporate commitment	Clear lines of decision making; authority; standardised rules and procedures; control; accountability	Externally orientated; operates through economic market mechanisms
Focus/emphasis/goals/values	Creating adaptability, flexibility and creativity; individuality; risk taking; anticipating the future; experimentation; innovation; meeting challenges; rapid growth; acquiring resources	Individual development; high cohesion; high employee morale; teamwork; participation; consensus; loyalty.	Maintaining smooth-running organisation; stability; predictability and efficiency; rule reinforcement	External transactions; obtaining a competitive advantage; profitability; market share; market penetration.
Power/leadership/management	Leadership is visionary, innovative and risk-orientated with no centralised power/authority.	Leaders thought of as mentors or even parent figures	Procedures govern what people do; leaders are good coordinators and organisers	Leaders are hard-driving producers and competitors; tough and demanding
Workplaces with this culture	Dynamic, innovative and encourages risk-taking	Friendly work environments where people share a lot about themselves	Formalised and structured	Results orientated

(Cameron & Quinn, 2011:41-51; 2006:37-45; Cameron *et al.*, 2022:6)

Recent studies have analysed the CVF’s four culture types (Cameron & Quinn, 2011, 2006; Cameron *et al.*, 2022, 2014) to better understand organisational learning, learning organisations, knowledge sharing and human resource practices (e.g., Achdiat, Mulyani, Azis & Sukmadilaga; 2023; Al Dari, Jabeen, Hussain & Al Khawaja, 2021; Hartnell, Ou,

Kinicki, Choi & Karam, 2019; Oh & Han, 2020; Palos & Stancovici, 2016; Shahriari & Allameh, 2020; Xie, 2019). In the next sections I discuss learning culture as a concept, and describe its characteristics.

3.4 LEARNING CULTURE

Learning, at the organisational level, is associated with the following closely related concepts: organisational learning culture; learning organisation; and organisational learning and knowledge management (e.g., Easterby-Smith & Lyles, 2011; Lee & Jin, 2022; Schmitz, Rebelo, Gracia & Tomás, 2014; Wahda, 2017; Xie, 2019). When referring to different aspects of the learning process within an organisation the concepts of learning organisation and organisational learning culture are used interchangeably in the literature, and this creates definitional confusion (Xie, 2019:99).

The term *knowledge management* refers to managing an organisation's intellectual assets (its explicit knowledge (e.g., databases or scientific formulae), and the associated tacit knowledge that is able to add or create value (Schmitz, *et al.*, 2014:114-115)). The term *learning organisation* refers to different organisational levels (individual, team or group, and system levels) where learning occurs, and the learning result or knowledge acquired by individuals is located both inside and outside the individuals (Xie, 2019:77-78). The term *organisational learning* is conceptualised as a set of organisational processes (five distinct sub-processes: "information acquisition, distribution, interpretation, integration and organizational memory" (Flores, Zheng, Rau & Thomas, 2012:661)) that are followed to obtain "new insights from experiences that consequently impact individual behaviours and organizational dynamics" (Do & Mai, 2020:1202). Organisational learning implies that individuals learn, but the learning result or knowledge acquired by them is located outside of them (Xie, 2019:77-78). Organisational learning is therefore a concept to explain the processes (forms of activities) in organisations (Achdiat *et al.*, 2023:79) that enable performance improvement, while learning organisations can be considered as special types of organisations that support continuous learning and knowledge sharing (Wahda, Mursalim, Fauziah & Asty, 2020:3). Both learning organisation and organisational learning are used to

develop organisational capabilities that contribute to organisational effectiveness and performance (Oh & Han, 2020:12).

Learning in a learning organisation is embedded in the organisational learning culture because a learning habit is integral to the overall function of the organisation (Marquardt, 2002:27). A recent literature review shows that the role of organisational culture is important for both organisational learning and a learning organisation because it ensures the learning process (information acquisition, distribution and interpretation) and organisational learning culture are mutually related to organisational learning and organisational culture (Achdiat *et al.*, 2023:79). The following section explains the concept of a learning culture.

3.4.1 Learning culture as concept

Organisational culture influences learning in the workplace (Cooper, 2009:501; Crouse *et al.*, 2011:45; Ellinger & Cseh, 2007:448-450; Ellström, 2011:113; Fiol & Lyles, 1985:805; Kittel *et al.*, 2021:1; Li, 2015:151) and this indicates its importance to the establishment of a learning culture. An organisational learning culture is an environment created by the learning organisation and organisational learning (Viterouli & Belias, 2021:649; Xie, 2019:77-78), and therefore every organisation has its own unique learning culture (Kusaila, 2019:432; Van Breda-Verduijn & Heijboer, 2016:123). For an organisation with a learning culture, learning is critical to business performance (Choi, 2019:724; Hung, Yang, Lien, McLean & Kuo, 2010:287; Wahda, 2017:13), and the types of behaviour that promote and value learning are emphasised (Kandemir & Hult, 2005:432; Kittel *et al.*, 2021:13; Lemyre, Pinsent, Johnson & Boutette, 2010:14; Marsick & Watkins, 2003:134; Serrat, 2017:358).

Various definitions of an organisational learning culture are used in the literature. An organisational learning culture is defined by Škerlavaj *et al.* (2007:347) as “a set of norms and values about the functioning of an organization”. Chanani and Wibowo (2019:594) define learning culture as “a set of values, systems, and practices of an organization that supports and encourages individuals and the organization to improve knowledge, competence, and performance level on an ongoing basis”. The definition of Gawne *et al.* (2020:5) of a learning culture is as follows: it is “a supportive environment within which all

staff members can talk freely about concerns and how to solve them, without fear of blame or punishment”; and Rebelo and Gomes (2017:330) define learning culture as “an organizational culture that is oriented toward the promotion and facilitation of workers’ learning, its sharing, and dissemination, in order to contribute to organizational development and performance”. Kortsch, Bashenkhaeva and Kauffeld (2022:154) apply Schein’s (2004) organisational culture concept/construct to learning culture, and thereby explain that learning culture “consists of artifacts (e.g., documents on learning), behaviors, values (e.g., learning is seen to be important in a company), and assumptions that focus on learning”.

The above definitions of an organisation’s learning culture indicate a set of values, systems, and practices that create an environment in which learning can be promoted. The concept becomes clearer when the characteristics of a learning culture are considered, and this is discussed in the next section.

3.4.2 Characteristics of a learning culture

According to Schein (2004:394-402), a learning culture should have the following ten characteristics: (i) a proactivity assumption according to which individuals are proactive problem solvers and learners, (ii) a commitment to learning, whereby continuous learning and learning to learn are valued as skills, together with reflection, analysis, assimilation and experimentation (but this requires time and resources), (iii) positive assumptions about human nature, according to which learning leaders must believe that people can and will learn if they have resources and the necessary psychological safety, (iv) the assumption that the environment can be dominated and therefore the environment must be able to be managed to some extent, (v) a commitment to truth through pragmatism and inquiry to find solutions, and this requires leaders to acknowledge their own lack of expertise and emphasise shared responsibility for learning, (vi) a future-focused orientation that requires an optimal time orientation between the distant future and the near future so that leaders can think ahead to evaluate systemic consequences and assess solutions in the near future, (vii) a commitment to full and open task-relevant communication, and this requires task-relevant information to be shared as openly as possible while maintaining hierarchical boundaries, (viii) a commitment to diversity, with leaders stimulating diversity at individual

and subgroup levels, (ix) a commitment to systemic thinking (this requires understanding the interrelationships and joint causal effects of various forces so that learning leaders can embrace the intrinsic complexity, non-linearity and interconnectedness of the world), and (x) a commitment to cultural analysis for understanding and improving the organisation and the wider world.

The literature highlights various organisational, social and individual factors that contribute to a positive learning culture in the workplace. A supportive learning culture is characterised by teamwork, networking and mutual respect (Gawne, *et al.*, 2020:5; Pylväs *et al.*, 2022:149). It should promote collaboration and the sharing of knowledge and information (Ashton, 2004:45; Kittel *et al.*, 2021:5). Organisations should encourage open conversations without fear, so that employees can talk about their work (Srirama, Iyer & Reddy, 2020:340). This in turn promotes teamwork (a key indicator of a positive learning culture), where individuals provide and seek help, engage in inquiry and dialogue, and promote learning through socialisation (Srirama *et al.*, 2020:340-341, 345-346). Organisations should also consider mistakes as learning opportunities, thereby promoting a climate where employees can learn without the fear normally associated with making mistakes (Crans, Gerken, Beusaert & Segers, 2021:683; Harteis & Bauer, 2014:699; Jansen *et al.*, 2021:762; Kucharska & Bedford, 2020:1329; Van der Zwet *et al.*, 2011:364, 367, 370; Van Lierop, Meijers, Van Rossum, Rutten, Thoma-Lürken & Zwakhalen, 2022:5).

Leadership plays a significant role in the formation of the learning culture and establishing it throughout the organisation (Barrette, Lemyre, Cornei & Beaugard, 2007:346; Serrat, 2017:58), and is even seen as the key to the formation of an organisational learning culture (Kim & Newby-Bennett, 2012:151; Serrat, 2017:58; Xie, 2019:78). Xie's (2019:98) literature review shows that effective leaders who support learning embrace change, focus on the learning process (rather than just results), inspire employees, prioritise long-term development, communicate effectively, show emotional stability and altruism, show empathy, possess perspective-taking skills and excel at cost control (Xie, 2019:98). A learning culture is promoted by leaders' supportive and collaborative practices (Gawne *et al.*, 2020:5). This includes the promotion of learning from mistakes, feedback processes, continuous knowledge sharing, teamwork (Aguinis & Kraiger, 2009:468; Ellinger, 2005:401;

Eraut, 2004b:11; Gill, 2010:5;49; Lohman, 2005:89-92; Schürmann & Beusaert, 2016:152; Wolf, Verma, Kocher, Bernhart & Meissner, 2021:137), recognition of employees' hard work, appreciation of employee ideas, and discouragement of punitive approaches (Gawne *et al.*, 2020:5).

Supervision and engaged management support also contribute to the improvement of the organisational learning culture (Ellinger & Cseh, 2007:448-450; Li *et al.*, 2009:360). Management's input and mentorship can promote employee engagement and empower new employees to learn (Claeys, Deplaecie, Vanderplancke, Delbaere, Myny, Beeckman & Verhaeghe, 2015:75-76; Ladyshevsky & Taplin, 2018:14-15; Pylväs, *et al.*, 2022:149; Winkler & Fyffe, 2016:7). At the individual level, a positive learning culture is created by a high degree of employee self-efficacy (Ladyshevsky & Taplin, 2018:14-15), and the motivation to learn independently (Kittel *et al.*, 2021:5), and to experience criticism and questioning as constructive (Srirama *et al.*, 2020:340). In addition, individuals should eagerly pursue learning opportunities provided by their workplace, including on-the-job learning and formal training (Srirama *et al.*, 2020:341).

A learning culture has several benefits in that it enables/encourages the organisation's members to facilitate learning through individual reflection, teamwork and collaboration (Marsick & Watkins, 2003:141). A learning culture within an organisation increases the positive impact of team building, employee empowerment and employee competencies (Potnuru, Sahoo & Sharma, 2018:39, 40). A learning-focused organisational culture positively affects employees' work engagement (Ladyshevsky & Taplin, 2018:14) and it enables/permits employees to generate innovative solutions to problems, and to acquire new skills and knowledge in the workplace (Choi, 2019:724). Furthermore, a culture that supports learning positively affects employees' ability to learn from each other (Choi, 2019:724), which in turn strengthens the company's dynamic ability (Gonzales, 2022:14; 2021:2014).

My study investigates how an audit firm's culture shapes the learning processes of trainees in that environment and, therefore, audit firm culture is considered more closely in the next section.

3.5 CULTURE IN AUDIT FIRMS

From the discussion presented so far in this chapter, it is clear that organisational culture is important for organisations. The unique tension in audit firms, as a regulated profession (that is simultaneously also a for-profit organisation) that performs independent audits on behalf of the public (Andiola *et al.*, 2020:1), points to the importance of organisational culture in audit firms. Culture, “unique and proprietary, the very essence of the firm”, is considered the DNA of the audit firm (Jenkins, Deis, Bedard & Curtis, 2008:48).

3.5.1 Audit firm organisational culture

Alberti *et al.* (2022:61) reviewed the literature on audit firm culture published between 2008 and 2019, and identified three main themes: (i) professionalism/commercialism, (ii) ethical culture, and (iii) learning culture. Their literature synthesis shows that the culture of an audit firm is most strongly oriented toward quality audits if leadership emphasises professionalism over commercialism, promotes ethical judgments, and facilitates learning through systems, integration of specialists, and interpersonal interactions among its auditors (Alberti *et al.*, 2022:59).

Similarly, Andiola *et al.* (2020:35, 36, 39, 41, 44, 46) reviewed the literature on culture and climate in audit firms during the same period, and found that, in regard to culture, professionalism, commercialism and socialisation (which refers to the process by which the firms’ values and norms are transferred, including mentoring, formal training, on the job training and casual conversations) are three themes studied by audit researchers in the literature, with professionalism and commercialism manifesting as two overarching, yet conflicting cultures in audit firms.

Research indicates that in the battle between professionalism and commercialism there is a tendency to favour commercialism in the culture of auditing firms: thus, the emphasis is on revenue generation, profitability, and alignment with client interests (Alberti *et al.*, 2022:64, 73). A culture of commercialism in auditing firms is driven by the tone set by top

management encouraging a marketing perspective; this is strengthened by their advocating market-driven incentive systems and budgetary control mechanisms (Curtis & Payne, 2008:117; Johansen & Christoffersen, 2017:26; Ladva & Andrew, 2014:634-635, 642-645; Lubis, Nasution & Muda, 2022:936; Spence & Carter, 2014:654). Thus, firm leadership often prioritises goals related to profits and economic capital, while partner compensation is strongly influenced by the ability to acquire and retain clients (Carter & Spence, 2014:977; Knechel, Niemi & Zerni, 2013:349-350; Sweeney & McGarry, 2011:324). It should be noted that research has confirmed that focus on budget control and client relations can adversely affect audit quality (Abdullah, Mazaloomi & Poordadashi, 2016:9; Svanberg & Öhman, 2016:67-68) and professional culture (Andiola *et al.*, 2020:35-36). However, there are also studies that show that commercialism can co-exist with a professionalism orientation (e.g., Coram & Robinson, 2017:104; Malsch & Gendron, 2013:881; Spence & Carter, 2014:948).

Studies show that ethical culture in audit firms is driven by the firm's tone at the top (e.g., Andiola *et al.*, 2020:23-25; Gunz & Thorne, 2015:1; Morris, 2014:1; Svanberg & Öhman, 2016:75; Tervo, Smith & Pitman, 2014:48). An ethical culture positively affects audit quality, while this is not the case for firms where an ethical culture is absent (Chadegani, Mohamed & Iskandar; 2014:1; Morris, 2014:1; Svanberg & Öhman, 2016:65). The literature further shows that an ethical culture can be promoted through support of partners, professional scepticism of management, formal training, and through coaching and mentoring (Alberti *et al.*, 2022:87-88).

In his recent inaugural address at Maastricht University [October 11, 2022], Francis (2022:26) mentions the CVF and refers to discussions he held with audit firms that indicate the likelihood that tension probably exists between the four cultural types discussed in Section 3.3.4. From a hierarchy culture perspective, audit firms emphasise their zero-tolerance culture, with a strict control system to ensure high-quality audit processes and outcomes (Francis, 2022:26). Simultaneously, audit firms also refer to fostering a culture of "openness, trust, personal growth, and learning from mistakes", which corresponds to the values of a clan culture (Francis, 2022:26). Furthermore, audit firms refer to conflict that arises when attempting to improve audit quality (inward focus) at the expense of business growth and audit innovations (outward focus), indicating a compromise between innovation,

markets, and growth (related to the adhocracy and market cultures) and the short-term focus on audit quality (Francis, 2022:26).

According to Francis' (2022:27) application of CVF, preliminary findings suggest that, at the organisational level, each of the four cultural dimensions has a higher value for the Big 4 firms when compared to the values they hold in other (smaller) audit firms, which may indicate that cultural values are more firmly ingrained in Big 4 firms (Francis, 2022:27). At the individual level, the highest value is assigned to the clan dimension, followed by hierarchy. Lower values are assigned to the market and adhocracy dimensions (for both Big 4 and non-Big 4 firms), which suggests that audit firms are mostly internally focused (Francis, 2022:27). The CVF results indicate that (for both Big 4 and non-Big 4 firms) although individuals prefer a clan dimension, audit firms, especially Big 4 firms, are more focused on hierarchy (Francis, 2022:27). Regarding the market dimension, it appears that individuals auditors (in both Big 4 and non-Big 4 firms) focus less on this dimension than the audit firms (Francis, 2022:27). This also applies for the adhocracy dimension in Big 4 firms (lower focus for the individual auditors than for the firm), while the smaller firm counterparts advocate more focus on this dimension (Francis, 2022:27).

The above discussion shows that culture in audit firms is not uniform. As stated at the beginning of this chapter, the purpose of this study is not to identify/diagnose an audit firm culture that might be present. My study simply uses the different dimensions of CVF (with their characteristics and values (see Table 3.2)), as a frame in which ethnographic narratives of workplace learning in a Big 4 firm are presented. In the next section, more light is placed on the subject.

3.5.2 Culture and learning in audit firms

Audit firms, considered to be a rich learning environment (Watkins & Cervero, 2000:190-191), follow an apprenticeship model whereby the work of audit trainees or less experienced auditors is progressively evaluated by more experienced trainees or auditors in a hierarchically organised review process (Westermann *et al.*, 2015). In such an environment, a strong organisational learning culture is needed to promote welcoming and constructive

workplace interactions, positive supervisory and mentoring relationships, as well as enhanced information support (Liu & Ren, 2019:70).

In their literature review on audit firms' learning culture, Alberti *et al.* (2022:88) find that knowledge sharing for task execution in audit firms requires purposeful leadership, structure and processes. In this regard, Alberti *et al.* (2022:59) refer to "embedding mechanisms" as the "visible manifestations and organizational conditions [that] are [required] to establish culture". Examples of such mechanisms are: the tone at the top (as key to the use of technology, and to promote trust, teamwork and knowledge sharing); incentive structures; training and coaching; learning resources (e.g., sufficient time for review and feedback); organisational support systems/tools and procedures (e.g., review processes and audit tools/programs), as well as organisational design and structure (Aberti *et al.*, 2022:98).

From the literature it is clear that most learning takes place by being involved in the audit engagement (Aberti *et al.*, 2022:88-98). Here, coaching and review processes play an important role, and supervisors must not only focus on the performance of staff, but also on their learning experience, and this requires proper and regular feedback (Aberti *et al.*, 2022:98). To assist supervisors with their duties, audit firms should therefore provide them with training, resources and incentives (Aberti *et al.*, 2022:98).

According to Alberti *et al.* (2022:88), audit firm learning culture is influenced by the openness of the organisation to subordinates' efforts to raise concerns regarding the audit, the learning opportunities afforded to audit staff (from review and feedback processes), as well as consultation practices between auditors and experts and specialists. Against this background, Alberti *et al.* (2022:88) identified the following three themes when viewing the learning culture of audit firms.

(a) Learning from outside of the engagement team

The learning culture in audit firms is influenced by the use of outside factors such as technology and consulting, and this is determined by the tone of top management (Bauer, Estep & Malsch, 2019:2154; Dowling, 2009:796; Lin & Fan, 2011:152; Smith-Lacroix,

Durocher & Gendron, 2012:40, 45). For example: electronic support systems can facilitate learning and knowledge sharing (Curtis & Payne, 2008:104; Lin & Fan, 2011:147; Liu & Ren, 2019:76); specialist involvement can provide comfort (Griffith, 2020:247), valuable expertise and insights (Asare & Wright, 2018:2; Bauer *et al.*, 2019:2145), and collaboration with other firm offices can reinforce good practice (Beck, Gunn & Hallman, 2019:3; Seavey, Imhof & Westfall, 2018:211). Additionally, factors such as the cost of technology (Curtis & Payne, 2008:106; Lin & Fan, 2011:163), the involvement of consultation specialists (Asare & Wright 2018:2; Bauer *et al.*, 2019:2145), guidelines for consultation (Griffith, 2020), the location of other offices (Beck *et al.*, 2019:3; Seavey *et al.*, 2018:211), the promotion of knowledge sharing (Duh *et al.*, 2020:54), and of partner-to-partner communication (Seavey *et al.*, 2018:218) also contribute to shaping a robust learning culture in audit firms.

(b) Sharing and using knowledge within the engagement team

There is merit in sharing and utilising knowledge within the engagement team, particularly between team members of different seniority levels (Vera-Munoz *et al.*, 2006:141). A valuable practice is to learn from prior errors (Grohnert, Meuwissen & Gijsselaers, 2019:217; Van Mourik, Grohnert & Gold, 2023:2; Westerman *et al.*, 2015:885), but this requires leadership support (Emby *et al.*, 2019:17; Gold, Gronewold & Salterio, 2014:303; Van Mourik *et al.*, 2023:12;). The relative success of the practice of sharing mistakes is influenced by the use of a formalised methodology, available time (Van Mourik *et al.*, 2023:12) and the formal structures within the firm, and the way in which its work is organised (Seckler, Gronewold & Reihlen, 2017:36). Another important factor is the willingness of individuals to speak up about problems (Gold *et al.*, 2014:303; Stefaniak & Robertson, 2010:42). In this regard, supervisors' positive reactions are crucial (Stefaniak & Robertson, 2010:42), as are individuals' commitment to the team leader and identification with the team (Nelson, Proell & Randel, 2016:1781).

(c) Firm/engagement team level practices regarding the promotion and assessment of individual learning

Individual learning can be facilitated through various means such as feedback after reviews (Kusaila, 2019:436; Trotman *et al.*, 2015:58-63), performance evaluations (to evaluate work, point out strengths and identify areas for development) (Dierynck *et al.*, 2023:12), and by providing guidance and coaching (Dierynck *et al.*, 2023:34; Westerman *et al.*, 2015:875). Although subordinates can learn through negative feedback, the tone of supervisors and the quality of their feedback has a significant role in shaping the learning culture (Andiola & Bedard, 2018:52). Supervisors should prioritise learning goals over performance goals (Andiola & Bedard, 2018:52), but such review processes and coaching do not often receive sufficient or appropriate rewards in audit firms (Westerman *et al.*, 2015:885). The composition of the audit team, specifically the mix of experts and seniors (Cameran, Ditillo & Pettinicchio, 2018:595), as well as the allocation of time for supervisors to coach their subordinates (Westerman *et al.*, 2015:885) also influence the success of a learning culture. Poor feedback, combined with inadequate resources for review and coaching, compromises individuals' learning experiences. (Andiola, Bedard & Westermann, 2019:19-22). To bridge these gaps, implementing effective mentorship programmes can provide valuable guidance and support for individual growth and development (Dalton, Davis & Viator, 2015:53).

From the above, it is evident that a strong organisational culture and learning in audit firms involve positive interactions, well-resourced mentoring, and support. Knowledge sharing in audit firms requires purposeful leadership and mechanisms such as tone setting, incentives, training, and resources. Learning occurs mainly during audits, with coaching and review processes playing a key role; and audit firms need to provide adequate training, resources, and incentives to achieve this end.

3.6 CONCLUSION TO CHAPTER 3

The subject of Chapter 3 is audit firm culture. In order to illuminate the subject properly, this chapter provides an overview of culture: thus, organisational culture (including its history and development, definitions, and methods applied in its research), learning culture, and

specifically, culture and learning in audit firms are discussed. This chapter also provides a discussion of the CVF of Cameron and Quinn (2011, 2006), which is used to frame the findings of this study. The CVF's four cultural types (adhocracy, clan, hierarchy and market cultures) are summarised and it is further shown how Francis (2022) applied CVF to audit firm culture, identifying tensions among these four cultural types within single audit firms, which result from conflicting cultural values.

In this chapter it has been mentioned that ethnographic studies are used to understand cultures. My study is an ethnographic study. In the next chapter, the methodology applied in this study is presented.

CHAPTER 4

RESEARCH DESIGN AND METHODOLOGY

4.1 INTRODUCTION

The literature discussed in Chapter 2 deals with workplace learning, and has provided a framework of factors that promote learning at work at three interrelated levels, namely, at the organisational, social and individual levels. The literature discussed in Chapter 3 deals with organisational culture (with reference to the CVF), and with culture and learning in audit firms.

In fulfilling the aim of the study, which is *to investigate how an audit firm's culture shapes the learning of trainees in that environment*, I follow a qualitative research methodology utilising a focused ethnographic approach within a case study design.

I chose a qualitative research methodology as I wanted to understand the meaning of the research phenomenon. This required observing the interplay between the audit firm's culture and trainees' learning experiences. This is in line with Creswell's (2014:4) definition of qualitative research as "an approach for exploring and understanding the meaning individuals or groups ascribe to a social or human problem". The qualitative research process involves the researcher collecting data (usually in the setting of the participant), and forming meaning from it by interpreting the data (Creswell, 2014:4).

In this chapter I provide an overview of the research paradigm, and the theoretical assumptions underpinning my study. This is followed by a discussion of the research process and the methodology that I applied during the study. I further demonstrate that my study meets the quality and truthfulness criteria and explain my role as researcher. At the end of the chapter, the relevant ethical factors are elucidated. The next section explains my study's research paradigm.

4.2 RESEARCH PARADIGM

A research paradigm refers to a way in which the researcher views and interprets the world in order to give meaning to what is seen, and to decide on its validity and importance (Creswell, 2014:6; Guba & Lincoln, 1994:107-108; LeCompte & Schensul, 1999:1). Paradigms are neither correct nor incorrect, as there is no conventional or mandatory way to verify their truthfulness (Guba & Lincoln, 1994:107-108); they simply provide “ways of looking” (Babbie, 2014:32, 34). Each paradigm has its own assumptions about social reality (Babbie, 2014:34), and the key philosophical assumptions often lead the researcher to adopt a specific research approach (Creswell, 2014:6).

Ontology addresses the nature and characteristics of reality, which in qualitative research involves recognising that multiple realities exist, with each researcher, participant, and reader holding their unique perspective (Creswell, 2007:17-18). Next, epistemology in qualitative research emphasises close engagement with participants - researchers immerse themselves in the environments where participants live and work, to gain a deep, firsthand understanding of their experiences (Cresswell, 2007:18). Finally, axiology in qualitative research acknowledges the influence of the researcher's values and biases, with researchers transparently conveying their own values and recognising the inherent subjectivity in the data collected, and clearly positioning themselves within the study (Creswell, 2007:18).

I am of the epistemological (“philosophical grounding for deciding what kinds of knowledge are possible and how we can ensure that they are both adequate and legitimate” (Maynard, 1994:10)) view best identified as a worldview of constructivism. I believe that participants construct knowledge socially when they seek understanding of the world in which they live and work (Creswell, 2014:6). My ontological (“what is” (Crotty, 1998:10)) worldview is interpretivism, as I believe there are multiple subjective realities (Oates, Griffiths & McLean, 2022:301). Axiological assumptions (values and value judgements) are related to values in research (Guba & Lincoln 1994:105; Saunders Lewis & Thornhill, 2015:124), and in my study this is ‘reflexivity’ because values are subjectively unique to both participants and the researcher. In the next section, I discuss constructivism and interpretivism.

4.2.1 Constructivism and interpretivism

Constructivism, which is often paired with interpretivism, is a typical qualitative research paradigm (Creswell, 2014:8). Constructivism holds that there is no objective meaning ready for us to discover, as meaning must be constructed (Crotty, 1998:8-9). According to Creswell (2014:8), social constructivism exists because individuals develop subjective meanings for their experiences of the world in which they live. In this paradigm the researcher studies the research participants within the setting in which the participants live and work, and appreciates the complexity of the views of the participants, rather than wanting to simplify these views (Creswell, 2014:8). The researchers who hold this worldview also accept the fact that their view may not be objective, as their own experiences influence their interpretations and efforts to make sense of the way in which participants experience the world (Creswell, 2014:8).

An ethnographic researcher's constructivist/interpretivist worldview means that for the researcher to gain meaning from what is being researched, he/she must get involved in the lives of the study participants because only in this way can the researcher observe their dialogue and interactions as and when they take place (LeCompte & Schensul, 1999:49). An interpretivist view enables ethnographers to make sense of the meaning people create in their daily activities (Ladner, 2014:23-24). According to Madden (2010:1), ethnographic researchers systematically observe and participate in the everyday lives of their research subjects by "walking a mile in their [participants'] shoes".

A worldview based on constructivism/interpretivism is appropriate for the research undertaken for my study, as the ethnographic approach I adopted (particularly a focused ethnographic approach, as will be explained in Section 4.4.3), required observation of people engaged in their everyday working life activities, and that these observations be interpreted in order for me to understand their meaning. In the next section I explain the appropriateness of using a qualitative research methodology for my study.

4.2.2 Qualitative research methodology

Creswell (2014:185, 186) identifies the following characteristics that are usually encountered in qualitative research. The research takes place within the natural environment of the research participants (and in which the researcher collects the data); data is collected from various sources (such as interviews, observations and documents), and data analysis (patterns, categories and themes) remain true to participants' meaning. This leads to the design of the research only fully emerging as the research progresses, and as the qualitative researcher attempts to draw a rounded picture of the subject from multiple perspectives, including a reflection on his/her personal influence (Creswell, 2014:186). Qualitative research data are often not suitable for counting or measuring or quantifying (Hammarberg *et al.*, 2016:499), because the researcher's aim is to form an understanding of *how* people define themselves in their own world (Mouton, 1996:130).

I consider a qualitative research methodology to be the most appropriate one for my study on how an audit firm's culture shapes the learning of trainees in that environment. Such an approach enables one to enquire about experience, meaning and perspective from the participant's point of view (Hammarberg *et al.*, 2016:499), and is appropriate for exploring the interplay between participants' learning experiences and the firm's culture because, as mentioned in Chapter 3, culture is not visible in and of itself, and is only made visible through interpretation and representation by a field worker (Van Maanen, 2011:1, 3). Making use of a qualitative, focused ethnographic approach to my study allowed me to write about what I observed and perceived (Van Maanen, 2011:1, 3) in the participants' natural workplace learning environments.

Ethnographic studies complement organisational culture theory by providing richer details and demonstrations of assumptions at a deeper level than are observable when behaviour is linked to various norms and values (Chatman & O'Reilly, 2016:206). Table 4.1 below lists examples of ethnographic studies on culture in the organisation field, conducted over the past ten years:

Table 4.1 Examples of ethnographic studies on culture

Study	Short description
Alshahrani (2020)	An ethnographic study on the influence of workplace culture on the continuing professional development of emergency medical services providers in Saudi Arabia.
Doherty and Stephens (2020)	An ethnographic study in Ireland exploring the key challenges experienced by employers, employees and academics during work-based learning (WBL) programmes. The study presents an organisational culture web that recognises the requirements of all stakeholders participating in a WBL partnership.
Fayard and Van Maanen (2015)	The authors reflect on their experience as corporate ethnographers working in (and for) a large, multinational company in the USA, with a remit to study and articulate “the culture of the firm”.
Kirk and Nilsen (2015)	An ethnographic study exploring how the organisational culture in an emergency department in Denmark influenced nurses’ priorities regarding the use of research.
Nakrem (2015)	An ethnographic study aimed at understanding organisational and cultural premises for quality of care in nursing homes in Norway.
Börjesson, Bengtsson and Henning (2014)	An ethnographic study (conducted in Sweden) on organisational culture and knowledge sharing in elder care.

Through deconstruction of text, ethnographic methodology can uncover concealed subtexts or multiple meanings, as aspects of organisational culture are often invisible because individuals are reluctant or even unwilling to talk directly about certain features, or deny the existence of such features (Marshall, Metters & Pagell, 2016:1509-1510). The richness of ethnographic methodology can also create a new way for some members to think and talk about their organisation’s culture (Fayard & Van Maanen, 2015:5). These reasons were part of my motivation for the use of an ethnographic methodology for my study.

In qualitative research, the researchers must reflect on their role in the study. In the next section I explain reflexivity in more detail.

4.2.3 Reflexivity

Social research does not take place in isolation from society or the researcher’s biography, and its findings are influenced by social processes and personal characteristics (Hammersley & Atkinson, 2019:16). Researchers are to some extent intertwined with the subjects of their research, and therefore the extent to which the research results reflect the researcher’s presences and influence on the process should be questioned (Davies, 2012:3). Reflexivity refers to efforts to identify the ways in which the research results are influenced by the researcher, and this can involve analytical and practical issues (such as

the impact of the researcher's background and its influence on the research, and the influence of the researcher's concerns, emotions and feelings (Fetterman, 2020:38), or unconscious bias towards selective observation and interpretation in the research process (Hammersley & Atkinson, 2019:17)).

Reflexivity, a key element of ethnography, is an inherent aspect of all social research (Hammersley & Atkinson, 2019:20). It is described as the ongoing self-consciousness (Harrison, 2018:88) evaluation and re-evaluation processes of researchers with respect to their own impact on the research situation (research subjects and the resulting research outcomes (Salzman, 2002:806)), and also as part of the holistic process of inquiry (the themes emphasised and the meanings they assign to data (Creswell, 2014:186)) in order to ensure that their personal experiences, biases and interpretations do not sway the analysis, findings and conclusions (Eriksson, Henttonen & Meriläinen, 2012:10). According to Madden (2017:23), reflexivity is “simply an essential part of managing the influence of ‘me’ on the research and representations of ‘them’” so that the ethnographic researcher can highlight his/her influence, recognise his/her relationship with their world of study, and users of the research can evaluate the influence of the researcher on the study.

Researchers, as the central research tool in ethnographic studies (Madden 2017:20), have presuppositions that have an impact on their research (Fetterman, 2020:38). Reflexivity recognises that researchers cannot eliminate presuppositions; rather, they actively shape the social phenomena they investigate and inevitably exert an influence on the phenomena (Davies, 2012:4, 7; Hammersley & Atkinson, 2019:17, 198).

Reflexivity plays a key role in capturing the emic perspective (representing the insiders' or research participants' points of view), while synthesising the etic perspective (representing the researcher's point of view), and underpins efforts to explain particular human phenomena (Madden, 2017:20). Although traditional views of ethnography emphasise/favour the emic or insider perspective over the etic or outsider perspective, and fieldwork is designed to elicit an emic view, appropriate ethnographic reflexivity requires the researcher to account for the outsider's perspective and make sense of both perspectives (the emic and the etic) in the study (Madden, 2017:20), and thus allow for “a nuanced

perspective on a researcher's insider/outsider status" (Wall, 2015:[13]). Furthermore, the use of an etic voice is also a common phenomenon in accounting ethnographies (Bamber & Tekathen, 2023b:34-36).

Reflexivity involves turning inwards to make knowledge production processes the subject of inquiry (May & Perry, 2014:110). It is not a methodology, but rather a critical mindset that aids interpretation, translation and representation (May & Perry, 2014:111). In practicing reflexivity, researchers reflect on their existing knowledge, beliefs, feelings and personal backgrounds in relationship to the studied phenomenon (Mirja & Määttä, 2021:99). In this process, reflexive thinking and diaries (May & Perry, 2014:120) and fieldnotes (Eriksson *et al.*, 2012:9) all play a role, but to embed a reflexive attitude is the essence of knowledge creation (Winter, 2014:258).

In ethnography, reflexivity extends beyond fieldwork and data collection to include the writing process, which transforms experiential knowledge into social science text (Hammersley & Atkinson, 2019:198). In this way, ethnographers gain an understanding "that research is several 'participant stories' that connect in some way". This, in turn, requires that the researcher asks questions about the research process such as: how the field was accessed; how the data was used to construct theories; how the researcher avoided getting too involved in participants' responses, and how participants might be using concealment measures when they did not want to share information, and then, that the researcher reflects on their responses to these questions (Coelho & De Lima, 2021:326). In ethnography, validity is assessed while maintaining an awareness of the ethnographer's influence on the research process (Madden, 2010:20), but this influence cannot be seen as limiting the validity of the findings (Hammersley & Atkinson, 2019:17).

In summary, reflexivity is a fundamental aspect of ethnography that requires researchers to be mindful of their influence and biases throughout the research process. In the next section, I discuss the theoretical assumptions underlying this study, starting with the rationale for applying a focused ethnographic approach, and concluding with the framework of analysis that I applied.

4.3 THEORETICAL ASSUMPTIONS

A paradigm offers a way of *looking*, but theory seeks to *explain* (Babbie, 2014:32). A researcher's theoretical assumptions help to define the problem and to guide the researcher to address the problem (Fetterman, 2020:5). Below, I discuss the theoretical rationale for my choice of a focused ethnographic approach, and thereafter I discuss the theoretical framework as it applies to the execution of the study.

4.3.1 Theoretical reasoning related to my study

The literature on climate and culture within audit firms lacks coherence and unanimity. This presents challenges when attempting to obtain a comprehensive understanding of these concepts, and the factors that shape and influence them; equally problematic are efforts to assess their impact on auditor behaviour and audit results (Andiola *et al.*, 2020:2). A thorough understanding of these concepts within the audit environment is further inhibited by the lack of public disclosure of such insights or evaluations regarding the climate and culture within audit firms (Andiola *et al.*, 2020:2). Against this background, Andiola *et al.* (2020:43-45) call for further studies on audit firm culture, but with the recognition that conventional research methods (such as surveys and archival studies) often do not provide the desired deep insights that would enable one to fully understand an audit firm's (or engagement team's) climate and culture, and that researchers should therefore consider other data collection methods (such as field observations) to gain a more comprehensive understanding of these phenomena.

The elusive enigma of organisational life often resides within the commonplace interactions of regular individuals on an average day (Ybema, Yanow, Wels & Kamsteeg, 2009:1). From this point of view, understanding the complexities of everyday organisational life is more effectively achieved by studying the actual organisational environment, rather than relying solely on office-based questionnaire development and analysis (Ybema *et al.*, 2009:1). Furthermore, due to the growing complexity and diversity of workplace actors, activities, challenges and tools, there is a growing recognition of the benefits of using ethnography as a methodological strategy (Soila, Collin, Glăveanu & Paloniemi, 2022:398-399). Thus, a

comprehensive research approach combining interviews and observations is seen as an appropriate approach for the study of a multifaceted workplace learning phenomenon (Collin, 2006:405).

Ethnography proves particularly advantageous when: (i) our knowledge of the subject is limited, (ii) we seek to gather intricate information for a comprehensive situational understanding, and (iii) we seek to contextualise the data so obtained (Lemmetty, Collin, Glăveanu & Paloniemi, 2022:398-399). The physical presence of researchers in the field enhances their ability to gain a deeper understanding of the conceptual categories employed by social actors, their unique perspectives (emic perspectives), the underlying meanings embedded within their actions and conduct, and the intricate social and political processes that come into play (Gobo, 2011:49). The main advantage of ethnography over other methodologies lies in its emphasis on observing actions and behaviours, rather than focusing only on opinions and attitudes (Gobo, 2011:49). This added value of ethnography, stemming from the researchers' presence in the field, enables a richer understanding of the meanings associated with the social actions of these individuals (Gobo, 2011:58).

Since my study is focused on workplace learning in audit firms, I applied a focused ethnographic approach. This type of ethnography has been successfully applied to social research in a practice-based discipline (Higginbottom *et al.*, 2013; Wall, 2015) such as audit firms, as was the case for my study. Focused ethnography has also been employed in workplace studies by Knoblauch (2005). In Section 4.4.3, I explain why I decided on this particular type of ethnography, and in Section 4.5.3, I describe how I observed participants. These sections show that, due to the nature of the environment of my study, I was not allowed to participate actively (as an outsider I could not get involved in the audit) (Higginbottom *et al.*, 2013:5), and therefore my preparation time was significantly extended. I used my familiarity with the field and could thus spend less time in the field: observation data was, however, supplemented by interviews. Such practices are commonly used in focused ethnography (Andreassen *et al.*, 2020:298; Higginbottom *et al.*, 2013:4).

From the above, it is clear that there is a demand for research on audit firm culture, and that ethnography is a valuable research tool to investigate it (Fetterman (2020:1, 19). Since the

aim of my study is to investigate how an audit firm's culture shapes the learning of trainees in that environment, I needed to gain a deeper understanding of the complexities inherent in audit firms' learning contexts, including social practices followed, and the crucial role individuals play in giving form and content to audit firms' cultures. Ethnographic studies, with their focus on social and cultural contexts (Soila *et al.*, 2022:398), mean that this is therefore an ideal approach for my study. Due to the nature and the context of my study, I followed a focused ethnography approach. In the next section I discuss the theoretical framework I used in my study.

4.3.2 Theoretical framework used in my study

The theoretical framework applied in this study relied, firstly on the work of Eraut (see Chapter 2), who used a socio-cultural lens to extensively study workplace learning of early career professionals. Using Eraut's work (Eraut, 2009, 2007, 2004a, 2000; Eraut & Hirsh, 2010) as a point of departure, I used the literature on workplace learning to construct a frame (see Annexure A) of enablers, actions and interactions that influence workplace learning. I then categorised these according to three interrelated levels, namely those of the organisation, the social, and the individual levels. This multi-level workplace learning framework informed the process of my data analysis (see Section 4.6.2).

Next, since my study deals with culture in audit firms, I used organisational culture theory, and more specifically the CVF of Cameron and Quinn (2006) (discussed in Chapter 3) to frame the writeup of my findings. Figure 4.1 illustrates the theoretical framework applied in the study; the CVF framework with the three interrelated levels (organisational, social and individual) at which learning takes place within the audit firms.

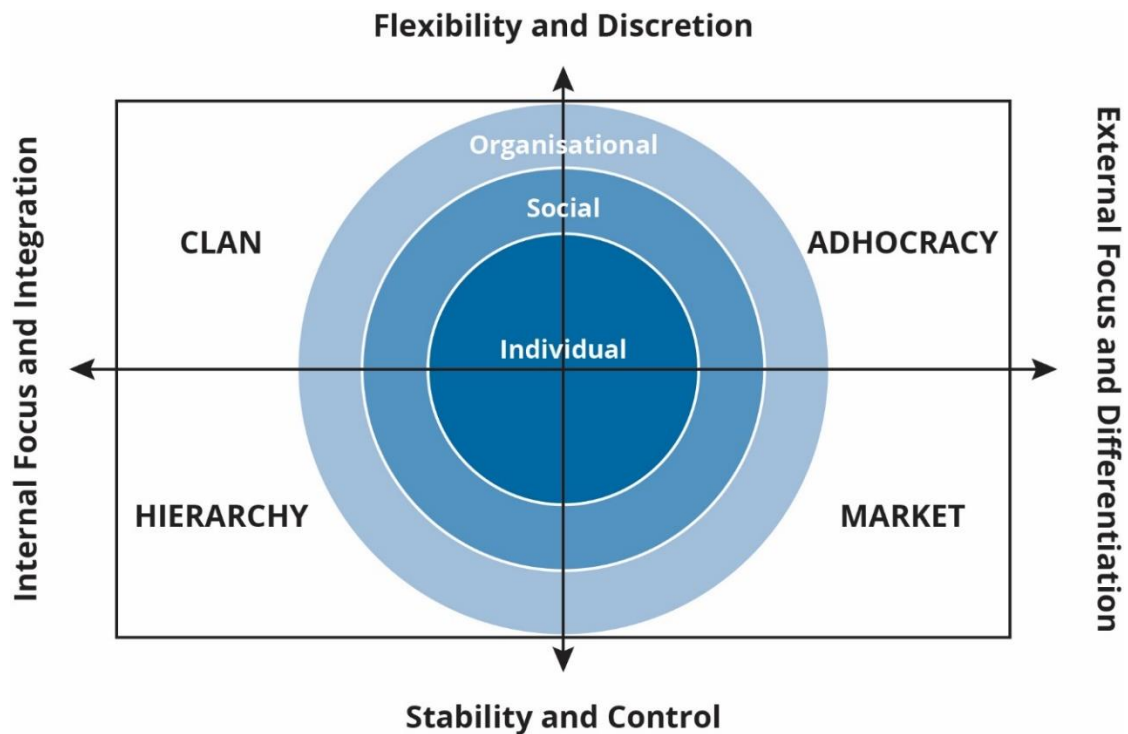


Figure 4.1 Theoretical framework

The theoretical assumptions underlying my study indicate the need for a culture study in audit firms. These assumptions also indicate that focused ethnography is an appropriate research approach for such a study, and that I used Eraut’s extensive workplace research as an initial guide in my data analysis. In the next section, the research design and methodology applied in this study are discussed.

4.4 RESEARCH DESIGN AND METHODOLOGY

In this section, I first provide a brief overview of the research methodology, and this is followed by a discussion of the case study as a research design, and focused ethnography as a research approach. Thereafter, I discuss pertinent details of the setting and participants.

4.4.1 Overview of the research methodology

As noted above, this research adopts a qualitative research methodology utilising an ethnographic approach within a case study design.

This focused ethnographic study takes place within a Big 4 audit firm (the case). In ethnographic research, “gaining access to the site is the first and highest barrier to overcome” (Bamber & Tekathen, 2023a:4). To conduct the ethnographic study, as a starting point, a semi-structured, face-to-face interview was held with the audit partner in order to obtain ‘gatekeeper access’ (see Section 4.4.4). During the interview, I explained what the study was about and what it would entail, and obtained insights from the partner into how auditor training occurred in the firm. The audit partner then suggested a particular trainee to act as the ‘key participant’ for the study. The specific trainee agreed to this, and was in fact most eager to participate in my study. Afterwards, this trainee (the key participant) was ‘shadowed’ within the case, as a member an audit team that I observed. I took detailed fieldnotes during the observation period (from late July to early October 2017 as indicated in Table 4.5), and supplemented the observations with (29) informal interviews with the key participant: these interviews assisted in clarifying aspects of the observation process. These informal interviews were held daily, in casual conversation, during lunch time, or after hours. Sometimes I noted down the information gathered from the informal interviews as part of my daily fieldnotes, while at other times I wrote up the information as separate entries at the end of the fieldnote (see Annexures F2 and F3).

A series of semi-structured, face-to-face interviews were held with the selected trainee (the key participant in my research, at the firm), as well as with other members of the group (the latter interviews took place in between the observation periods), including fellow trainees, his designated mentor, managers and the audit partner. All other available documents of interest, such as coaching notes, training review reports, brochures, etcetera, were also made available to me, and examined. Following the period of participant observation, two semi-structured follow up interviews were held with the key participant, the first being conducted after he had completed his traineeship, and the second after he had taken up a position as a qualified professional.

The table below summarises the broad research design:

Table 4.2 Broad research design

Ontological worldview	Interpretivism
Epistemological worldview	Constructivism
Research methodology	Qualitative
Research approach	Focused ethnographic
Research design	Case study design
Data collection methods	Participant observation (with fieldnotes); semi-structured interviews; unstructured and informal interviews

In the following sections, key aspects of the broad research design are explained in more detail.

4.4.2 Case study design

Yin (1981:13) defines a case study as “an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident”. The case study method is applicable when examining descriptive or explanatory (‘how’ and ‘why’) questions (Yin, 2014:29), and it usually relies on multiple sources of data (Yin, 1981:104-105). (Using multiple sources makes for a good case study (Yin, 2004:8)). These multiple sources of evidence enable the researcher to triangulate the data (explained in Section 4.8.1 below), which is an important part of case study research (Yin, 2004:9). My primary research question aims to describe *how an audit firm’s culture shapes the learning of trainees in that environment*, and as such, a case study design is appropriate to answer this type of question.

Many factors play a role in the ‘screening’ process when selecting specific cases, most notably the richness of the case, and the willingness of significant persons in the case (subject organisation) to participate in the study (Yin, 2004:7). I purposefully selected one of the Big 4 international audit firms to be the case for this study due to its size, formality of its training, and its international exposure/connectivity.

Case studies do not represent a generalisable or statistically representative sample of a larger population (Yin, 2014:20-21), and therefore the findings must be presented in such a way that it provides satisfactory clarity to the audience to enable them to draw an independent and valid conclusion regarding the researcher's interpretation of the data (Yin, 2004:12). In the next section, I explain the focused ethnographic approach used in my study.

4.4.3 Focused ethnography as a research approach

In order to better prepare myself for the application of an ethnographic research approach, I not only read widely on the subject matter, but I also successfully undertook an academic course in anthropological research methods at the university where I am employed.

Ethnographic studies are frequently used in social scientific research (Seligmann & Estes, 2020:176-177; O'Reilly, 2012:2-17), but they are rare in the accounting or audit literature (Bamber & Tekathen, 2023a:3; Kalyta & Malsch, 2018:241). Ethnography stems from the field of anthropology, and the Polish-born anthropologist Bronislaw Malinowski is often considered the father of ethnography (Ladner, 2014:15). Malinowski's (1922) detailed description of the everyday behaviour of his research subjects inspired many anthropologists to follow his approach in studying different cultures (Coelho & De Lima, 2021:317; Ladner, 2014:15). Ethnographic research uses a cultural lens to study people's lives within their communities (Fetterman, 2020:1; Hammersley, 2016:2; Hammersley & Atkinson, 2019:4). Consequently, ethnography's point of departure is the desire to give meaning to actions and behaviours, by seeing what people actually do, and determining the reasons for their actions (LeCompte & Schensul, 2010:2). It requires the ethnographer to participate in people's daily lives for a period of time, observing what happens, listening to what is said, conducting informal and formal interviews, and collecting documents and artefacts (Hammersley & Atkinson, 2019:3). Through an ethnographic approach, the researcher can create a picture, write a narrative or tell a story of reality (or elements of it, and still, only as far as the ethnographer understands it), as seen through the eyes of participants (Coelho & De Lima, 2021:317), of the reality that would otherwise be imperceptible (Ladner, 2014:17).

Data in ethnographic studies is collected in its natural setting (Fetterman, 2020:1; Hammersley, 2016:2; Hammersley & Atkinson, 2019:4; LeCompte & Schensul, 2010:12), and this is done through human interaction such as direct observation and face-to-face interviews (O'Reilly, 2012:86-111; LeCompte & Schensul, 2010:12). LeCompte and Schensul (2010:2) describe the researcher's "eyes and ears" as the primary data collection tools, while Hammersley and Atkinson (2010:3) view the ethnographic researcher as one who immerses himself/herself in the lives of their research participants by observing, listening attentively and asking questions. This type of intimate involvement requires the researcher to build rapport (LeCompte & Schensul, 2010:14). The building of rapport between the ethnographic researcher and their research participants is important, and it requires the researchers to become closely involved with and gain the trust of participants in their natural settings (LeCompte & Schensul, 2010:14-15). With the researcher as the primary research instrument, the nurturing of social connections is necessary, and this requires the application of social skills, genuine self-presentation, and a sincere curiosity (Van der Waal, 2009:29).

Although rapport was not immediately achieved in my study, I did manage to establish a workable connection within a few days in the field. At first, I was positioned as an outsider and the research participants carried out their tasks to the letter, as they were constantly aware that I was observing them, and probably even believed I was checking up on them. As some later confided, they were worried that I might 'tell on them' if they did not spend every minute of the day productively. By the end of the first week, however, the participants' behaviour became much more relaxed: for example, I was aware that they were checking their Facebook accounts, reading newspapers, checking sports results or discussing movies, etcetera, effectively ignoring my presence, even though I was in the same room. Over time, my 'outsider' status changed as participants became more comfortable with my presence, and they started to share with me more intimate aspects about themselves, or their thoughts about their managers or co-workers.

As suggested by LeCompte and Schensul (1999:163), I adopted an attitude of naivety, hoping that participants would open up completely to me about all the important aspects of their learning environment. I took an almost childlike approach regarding my own learning

experiences in audit firms and thus did not present myself to participants as someone who already understood the field because then the participants would be less inclined to share their views and thoughts (LeCompte & Schensul, 1999:163). So, although I was once an audit trainee myself, I attempted to set aside any preconceived notions, and explained to the research participants that more than a decade ago I had worked in audit practice, but that audit firms and audit practices had significantly changed, due to the passage of time; and because of other developments in my life, my recollections of my learning experience as an audit trainee were now rather vague.

My study uses focused ethnography as an approach, in a manner similar to the extant ethnographic studies in the accounting field (Bamber & Tekathen, 2023a, 2023b). This is seen as suitable for applied social research in practice-based disciplines (e.g., nursing, engineering, computer design) (Wall, 2015; Higginbottom *et al.*, 2013), and in workplace studies (Knoblauch, 2005). This type of ethnography is a “pragmatic form of ethnography” (Kelly, 2022:[3]), and is seen as an efficient way to capture specific cultural perspectives (Wall, 2015:[4]). Focused ethnography is focused on a clear problem in a specific context (Higginbottom *et al.*, 2013:6; Knoblauch, 2005:[1]) and is typified by short-term field visits characterised by time intensity and data intensity (Higginbottom *et al.*, 2013:4; Knoblauch, 2005:[1]). Focused ethnography is a “branch of ethnography” (Knoblauch, 2005:[1]) or “part of the ethnographic toolkit” (Wall, 2015:[5]) that complements traditional ethnography (Knoblauch, 2005). Instead of participants becoming those with whom the researcher develops close relationships, in focused ethnography the researcher selects informants who possess specific knowledge, to serve as key participants (Higginbottom *et al.*, 2013:4). Focused ethnography has a long preparation time to enable the researcher, typically, to spend less time in the field: the preparation time allows the researcher to improve familiarity with the field (Andreassen *et al.*, 2020:298; Higginbottom *et al.*, 2013:4). While the actual time I spent in the field was short compared to traditional ethnographic studies (field visits over an extended period (Hammersley, 2006:4)) to achieve “cultural immersion” (Madden, 2010:78-82; Fetterman, 2020:48-50; LeCompte & Schensul, 1999:4-5)), my shorter field visits were carried out in the context of my long-term familiarity with the audit environment (Andreassen *et al.*, 2020:298). In accounting ethnography, observation times are shorter than that of studies in anthropology, and this is remedied by the use of interviews (Bamber

& Tekathen, 2023a:32-33). The shorter time in the field (in my study, 140 hours) also compares well with the ethnographic study of Kornberger *et al.* (2011:518) (104 hours) which was also carried out in a Big 4 firm.

I completed my traineeship at a small audit firm in 2007 (where I still assist from time to time, in an advisory capacity), after which I worked for six months for a Big 4 audit firm abroad. As a trainee I also did vacation work at a Big 4 audit firm in South Africa, and as an academic I have been involved in the formal education of prospective auditors for the past 15 years. My extensive background in auditor education and training helped me in preparing my study's research question. It also helped me identify an appropriate fieldwork site, and to prepare so as to keep my time spent in the field relatively short (140 hours spread over two and a half months), but highly productive, and to ensure observations remained focused (Andreassen *et al.*, 2020:298). My experience as an audit trainee (albeit a long time ago) provided exposure to both a small and a Big 4 audit firm, and my long involvement with formal education of prospective auditors, meant I was sometimes considered an insider by the participants because I could identify with their demanding workloads and was well acquainted with the technical jargon, expected professional conduct, and the progress of audits.

In order to carry out a focused, short-term ethnographic study, I had to follow a precise and productive process, as suggested in the literature (e.g., Andreassen *et al.*, 2020:298; Handwerker, 2001:5). Thus, when I entered the field, I was reasonably well prepared, having identified in advance some of the workplace learning enablers and actions (see Annexure A). Furthermore, the fieldwork was also guided by the initial research problem I had identified (how trainees learn in audit firms): but as my study progressed, I found it necessary to redefine the research problem (as predicted by LeCompte and Schensul (1999:6)). My study's (final) research objective is *to investigate how an audit firm's culture shapes the learning of trainees in that environment.*

The above description briefly explains ethnography, motivates why I used focused ethnography as an approach, and provides some insights into how it was used for the purposes of my study. The participants involved in the study are discussed next.

4.4.4 Research site and participants

Ethnographic studies tend to focus on one case in which the members/employees share a culture (Creswell, 2014:189). For this reason (amongst others to be mentioned shortly) I purposefully selected Alpha, a Big 4 international audit firm. Numerous factors influenced my decision: Big 4 firms enjoy international exposure (a factor which contributes to my study's international appeal); the size of the Big 4 firm, the indications that cultural values are more firmly ingrained in Big 4 firms (Francis, 2022:27), and because large audit firms follow a structured training process (Bishop, 2017:526). My choice was also influenced by the geographic accessibility of the firm and the ease of entry through the designated gatekeeper. A suitable key participant (a specific trainee who was more or less in the middle of his training contract) was suggested by the partner (gatekeeper), and I was able to shadow him throughout the study. The gatekeeper did ask whether I wanted to shadow a 'good' trainee or a 'bad' trainee: I indicated that a good one would be preferable. The partner/gatekeeper then obtained prior permission from the client for me to observe the specific trainee (key participant) and the audit team during their audit; the audit firm would not have allowed me to observe during an audit if the client had not been consulted and indicated they were comfortable with my presence. I was granted access to observe both on site at the client's premises, and also at Alpha's offices.

Alex was the key participant at Alpha. He was part of an audit team working on the Farm-Aid audit client. In addition to Alex, I used purposive sampling to recruit participants who fulfilled different roles on the Farm-Aid audit, or who otherwise fulfilled a role in Alpha that was closely involved with Alex's work. I conducted eight semi-structured interviews with Alex as the key participant, one interview with each of the other participants, and I conducted a follow-up interview with the director (see Section 4.5.1). Table 4.3 below provides a summary of participants selected for observation and interview purposes.

Table 4.3 Participants selected for observation and interview purposes

Case: Audit firm	Social group observed	Key participants (mid-traineeship trainee shadowed)	Hours of observation	Participants interviewed and relationship to Alex	Number of semi-structured interviews held
Big 4 audit firm: Alpha	Audit team on the audit of Farm-Aid (audit client), as well as some interaction at the offices of Alpha	Alex , a second-year trainee (on a three-year training contract)	140	Alex – trainee Keith – audit partner Selwyn – director Rick – senior manager Stan – junior manager Bill – mentor and manager on another team Felicia – senior trainee Nora – senior trainee Mike – peer Edith – peer on another team Liam – junior trainee Morris – junior trainee	8 1 2 1 1 1 1 1 1 1 1 1
Total interviews					20

The Farm-Aid audit team comprised 15 members, was hierarchical in structure and included members with different levels of seniority (first-year trainee, second-year trainee, third (final) year trainee, junior manager, senior manager, director and partner). The Farm-Aid audit team included one partner (Keith) and one director (Selwyn). Then, there was a senior manager (Rick) and a junior manager (Stan). Finally, the audit trainees functioned in two groups: one group focused on the retail operations, and the other group on the treasury operations of Farm-Aid. Although Rick and Stan's roles covered both retail and treasury matters, Rick was predominantly responsible for the group of trainees auditing retail, and Stan for the group of trainees auditing treasury. As Stan only joined the Farm-Aid audit team about three weeks after the audit began, Rick was initially the manager for the trainees in both the retail and treasury groups. Alex was part of the treasury group of trainees on this audit, and I interviewed five of his fellow trainees, and observed them as part of the audit team.

At Alpha, each trainee has a formally appointed mentor, but the person is not necessarily part of the trainee's audit team. Bill was appointed as Alex's mentor and I also interviewed him. Prior to the Farm-Aid audit, Alex spent most of the time assigned to the Teleco audit (see Section 5.5.2) where Bill (his mentor) happened to be his manager. During my

observation period, Alex had to address a minor outstanding issue from the Teleco audit. During the Teleco audit, Alex had worked closely with Edith (also a second-year audit trainee and peer in the same Alpha audit group), and therefore I interviewed her. Table 4.4 provides more details about the participants, gives the reasons why I purposefully selected each participant, and indicates how I refer to a particular participant's interview in the rest of the thesis.

Table 4.4 Details of the participants

Name ¹	Gender		Race		Age	Role	Reason selected	Reference used
	M	F	White	Other				
Alex	√		√		24	2 nd year trainee	Key participant, as suggested by the gatekeeper (partner): Alex's learning experience in Alpha was investigated	A1 ² , A2, A3, A4, A5, A6, A7 and A8
Keith	√		√		60	Partner	Engagement partner with the ultimate responsibility of the Farm-Aid audit Keith took overall responsibility for supporting Alex's learning experience and evaluating his performance during the Farm-Aid audit	PRT
Selwyn	√		√		33	Director	Second in charge of Farm-Aid audit From an overview level, Alex was supervised (and often coached) by Selwyn and he was directly responsible for Alex's performance evaluation	DIR1, DIR2 ³
Rick	√		√		28	Senior manager	As a senior manager, he managed the biggest division (the retail work) On a day-to-day basis, Alex was supervised, coached by and reported to Rick, as Stan only joined the team at a later stage	SM
Stan	√		√		25	Junior manager	As a junior manager, he managed the treasury work When Stan joined the team Alex was supervised and coached by Stan, and Alex then reported to Stan	JM
Nora		√	√		25	3 rd year trainee	Senior trainee (in the final year of traineeship) who, during the previous year, did sections of Farm-Aid's audit assigned to Alex	3T-1

Name ¹	Gender		Race		Age	Role	Reason selected	Reference used
	M	F	White	Other				
							Nora was Alex's coach on these aforementioned sections	
Felicia		√		√	25	3 rd year trainee	Senior trainee (in the final year of traineeship) who, during the previous year, also did sections of Farm-Aid's audit assigned to Alex Felicia was Alex's coach on these aforementioned sections	3T-2
Mike	√		√		24	2 nd year trainee	Peer (in the second year of traineeship) who was part of Alex's audit team on the Teleco audit Mike was a member of the Farm-Aid audit team, but he did not work in the same sections as Alex	2T-1
Liam	√		√		23	1 st year trainee	Junior trainee (in the first year of traineeship) who was a member of the Farm-Aid audit team Alex was responsible for coaching Liam	1T-1
Morris	√		√		23	1 st year trainee	Junior trainee (in the first year of traineeship) who was a member of the Farm-Aid audit team Alex was responsible for coaching Morris	1T-2
Bill	√		√		28	Manager	Formally appointed as Alex's mentor, Bill was Alex's manager on another audit team (Teleco audit)	MENT
Edith		√	√		24	2 nd year trainee	Peer (in the second year of traineeship) who was previously part of Alex's audit team (on the Teleco audit) Edith was not a member of the Farm-Aid audit team, but she was the peer with whom Alex worked most often	2T-2

¹ = All names in the table are pseudonyms

² = 1 to 8 refer to the eight different interviews I conducted with Alex

³ = 1 and 2 refer to the two different interviews I conducted with Selwyn

In an ethnographic study it is not possible for the researcher to observe everything from all angles in a particular time or context. Coelho and De Lima (2021:320) refer to “the sin of gluttony” that the ethnographer will commit if he/she does not create a text based on his/her decision about identifying the central theme of the research, and the worldview and

knowledge perspectives to be adopted. In an effort not to be guilty of “the sin of gluttony”, and because focused ethnography is not directed at contrasts the way critical or comparative ethnography is, I did not use gender, race or age information in data interpretation.

Trainees at Alpha worked in groups, identified as the different audit teams. The composition of the audit teams varied from audit to audit, meaning that a trainee at Alpha worked with different sets of trainees, managers and partners in his/her various group experiences, as dictated by the nature of the audit on hand. Alpha trainees also interacted with other groups’ members when working at the office, as work assignments overlapped.

4.4.5 Summary of research methodology

This section provided an overview of the research design and methodology applied in this study. In summary, the study employs a qualitative research methodology with a focused ethnographic approach incorporating a case study design. In the next section I discuss the process of data collection that was employed in the study.

4.5 DATA COLLECTION

The short period of fieldwork usually carried out in focused ethnography is compensated for by data intensity (Knoblauch, 2005:[2]). I collected a large amount of data using a variety of different data collection methods. This is explained in more detail in the following sections.

4.5.1 Overview of data collection methods

Data collection in ethnography is not always fully structured because it does not happen according to a predetermined, strict or detailed research design (Hammersley & Atkinson, 2019:3; O’Reilly, 2012:3). Although data in an ethnographic study can be obtained from many sources, the use of participant observation and informal conversations is most commonly applied in this type of study (Hammersley & Atkinson, 2019:3). In my study, data was collected through semi-structured, face-to-face interviews, and the generation of fieldnotes while observing the participants. In addition, I used unstructured and informal

interviews to gain more clarity on matters that I had observed. The data was also supplemented by an analysis of additional information made available by Alpha and Alex, but in my study, this analysis was of lesser importance.

According to Madden (2010:77), part of the identification of research as “being ethnographic” lies in the nature of the researcher’s actions: being with people, observing them and conversing with them. This creates the opportunity for taking ethnographic fieldnotes, a primary source of data in an ethnographic study, and the raw material from which the ethnographer “creates” data (Madden, 2010:136). I kept observation fieldnotes and I also recorded reflective comments in the same notebooks. In the next section I explain how I collected data through semi-structured interviews, participant observation, and unstructured and informal interviews, and how I accessed my fieldnotes.

4.5.2 Semi-structured, face-to-face interviews

Formal and informal interviewing is part of ethnographic studies (De Fina, 2019:163). In focused ethnography, interviewing becomes even more important as the researcher spends a relatively short time in the field (Andreassen *et al.*, 2020:298; Wall, 2015:[4]; Higginbottom *et al.*, 2013:5; Kelly, 2022:[2, 9-10]). Interviews are used to collect data that reflects on issues that cannot be observed directly (e.g., attitudes and feelings); to get participants’ perspectives on what is going on; to confirm observations; to get background information, and for triangulation purposes (De Fina, 2019:163). In addition to the aforementioned reasons, I used semi-structured interviews, as suggested by Saunders *et al.* (2007:312, 316), to obtain “rich and detailed data”, and to delve deep into discussion topics to ensure answers to my questions were well-considered and complete, and to form meaning around the central themes that emerged.

Interviews in ethnographic studies are conducted within the broader context of participant observation (De Fina, 2019:154-155). Therefore, interviews are often semi-structured, with a more flexible and emergent design. To this end, my interviews used open-ended questions to provide space for/invite participants to share their experiences and insights. During interviewing, I fostered spontaneous discussion and openness, to better explore meanings

that participants place on their social world (De Fina, 2019:154). The interview questions were developed based on the literature (discussed in Chapter 2 and Chapter 3) and were also built around the phases of the audit, referred to in Section 4.5.3 (Table 4.5).

Building rapport and gaining the trust of the participants is an important aspect of an ethnographic study, and face-to-face interviews are a good way to build such rapport (Leedy & Ormrod, 2005:137, 184). In my study, I needed to gain the trust of the gatekeeper to get access to the field; I also needed the trust of Alex (the designated 'key participant' I shadowed), and the other participants, so that they would openly and unreservedly share information with me.

I conducted a combination of more formal, semi-structured interviews and informal interviews with Alex. Regardless of the type of interview, I was mindful (reflexivity) that the interviews should not disturb Alex's work routines, so we agreed in advance on the time and place of the semi-structured interviews, but the informal interviews often took place over lunch (see Section 4.5.4). I conducted eight semi-structured interviews with Alex, as the key participant. The interviews can be labelled as longitudinal interviews because they were conducted over a long period of time. A pre-planned interview guide (see Annexure B1) was used for each of the eight interviews. The first interview was an introductory interview in late July 2017, where I met Alex in person in a coffee shop, to get background information from him before I commenced the fieldwork. This was followed by a series of five interviews (in 2017) spread over the duration of the Farm-Aid audit (end July to early October), in which Alex was involved. In 2019, after Alex had completed his three years of traineeship and formal studies, I conducted a reflection interview with him during which he was able to look back on his learning experience at Alpha. The aim of this interview was to capture his overall experiences, insights, and development throughout his training period.

My last interview with Alex was a reminisce interview, in November 2023 (a digital interview because he had moved), by when he had already entered the professional world, to recall his learning experience at Alpha as a preparation for the workplace he now frequented. The reasons for this interview were multifaceted. Some time had lapsed since the initial data collection, during which there had been technological advancements and the impact of

COVID-19 (on individuals and the business world) had proved to be significant. Additionally, Alex has since transitioned into a professional role, which offers a unique perspective on his earlier training experiences. I was particularly interested in understanding how his training has influenced his professional journey and whether he found any long-term benefits from completing the SAICA component.

Using interview guides as direction for the semi-structured interviews, the interviews' duration varied between 45 and 60 minutes. All the semi-structured interviews were digitally recorded and later transcribed verbatim. These transcripts were given to Alex to read through so he could confirm they reflected his intentions, and/or to allow him to suggest changes.

I conducted only one semi-structured interview with each of the other 12 participants (later I conducted a follow-up interview with Selwyn) in the period between late July and early October 2017. For each interview (except the aforementioned follow-up interview), a flexible interview guide was used: they comprised a limited range of questions related to learning experiences and practices at the firm, and allowed for comments and impressions of the key participant (see Annexure B1). However, the interviews were open and mainly based on information I had obtained from my continuous observations. The interviews lasted between 30 and 50 minutes, were digitally recorded, and later transcribed verbatim. The transcripts were also made available to the participants concerned so they could confirm that they accurately reflected their intentions and/or to allow for suggestions and amendments.

In total, I conducted 20 semi-structured interviews. In the next section I discuss the observation process in my study to collect data.

4.5.3 Participant observation

In ethnographic studies, the researcher uses people's own perspective and the context of their own lived experience to learn aspects about their lives (O'Reilly, 2012:86): therefore, participant observation is usually central to these studies (Atkinson, Coffey & Delamont, 2003:100). While participant observation is supplemented by other sources of data (e.g.,

data collected through interviews or other documentary evidence), participant observation remains the primary data collection method in ethnography (O'Reilly, 2012:86; Gobo, 2008:5). Observation enables the researcher to see first-hand what people actually do (not just what they say they do); engage directly with research participants' everyday environments; describe their observed behaviours by interacting with them, and thus gain an understanding of the meaning of their actions (Gobo, 2008:5).

The observer's position in focused ethnography (as used in my study) is typically that of observer-as-participant (Higginbottom *et al.*, 2013:5), and it is not as time-intensive as the position of the participant-as-observer used in traditional ethnography (O'Reilly, 2012:97, 98). The reason for this is the nature of the object of a focused ethnographic study (Andreassen *et al.*, 2020:301; Wall, 2015:[7]), and to accommodate situations where specific information is collected in environments that do not allow active participation (Higginbottom *et al.*, 2013:5). For example, it would be both highly inappropriate and impossible for the researcher to actively participate in an examination or a medical operation (Andreassen *et al.*, 2020:301), or in an audit, as in the case of my study. Therefore, a more distant observer position is used in focused ethnography so as to exclude the researcher from contextual factors of interest (Andreassen *et al.*, 2020:301). Triangulation can overcome this shortcoming, and the combination of short observations with interviews offers opportunities to gain insights into the context in which the observations take place, and how participants experience being observed (Andreassen *et al.*, 2020:301). As full immersion and participation within an audit engagement was not appropriate in my study, due to a plethora of legal, ethical and professional requirements/prohibitions, I used a short observation period with interviews. While I did establish an effective level of intimacy with Alex, as the key participant, and was able to build sufficient trust for a 'close relationship', I nevertheless was also able to ensure, as Higginbottom *et al.* (2013:5) suggested, that I did not lose my objectivity (see Section 4.7 below), and from a reflexivity perspective I remained mindful that I should not disrupt any participant's work routines or interfere in the execution of the audit.

Although there is no consensus on the amount of time an ethnographic researcher should spend in the field, focused ethnography is recognised as a shorter form of field ethnography, as it typically spans days or weeks, rather than months and years (Kelly, 2022:[2, 9-10]).

The observations in my study took place in 2017 and totalled a period of 140 hours spread over two and a half months (comparing well with the 104 hours Kornberger *et al.* (2011:518) spent in a similar study). Table 4.5 below provides a breakdown of the observation hours.

Table 4.5 Observation hours

Date - 2017	Phase/Activity	Participants	Duration
27/07	Planning meeting	Alex; partner; director; senior manager and junior manager	4.5
1/08 - 4/08	Planning of the audit	Alex; partner; director; and senior manager	29.0
14/08	Kick off meeting	Entire audit team	1.5
14/08	Planning sign-off meeting	Alex; partner; director; and senior manager	0.5
21/08 – 29/09	Audit fieldwork	Entire audit team	75.0
17/08	Status update meetings	Entire audit team	4.5
04/09	Individual status update meeting	Alex; director; junior manager; third year trainee	3.0
3/10 - 6/10	Conclusion of the audit	Entire audit team	21.0
05/10	Performance evaluation feedback meeting	Alex; director; junior manager	1.0
Total			140

This time was spent both at the audit firm’s offices, and at the client’s offices. An observation schedule was kept (see Annexure C), detailing the times of the visits and the locations. While the focused ethnographic approach was not aimed at “captur[ing] the milieu of everyday life” (Kelly, 2022:[11]), my observations were centred on recording and evaluating elements of Alpha’s culture, and their everyday learning practices (see Annexure B2). As in focused ethnography generally (Kelly, 2022:[15, 19]), I used my existing knowledge and experience of prospective auditor development as the basis upon which to develop new insights. Consequently, I did not enter the field completely unprepared, but used the workplace learning frame (see Annexure A) to frame the observations.

I was ‘open’ about my research (overt research (O’Reilly, 2012:88)), and openly explained to the participants the purpose of my study and what would happen with the findings. Although my time in the field was quite short compared to traditional ethnographies, it was valuable (O’Reilly (2012:94) acknowledges that a short observation period can be valuable) as I was exposed to a wide range of different situations during my observations. I was able to observe Alex’s interactions with his managers, other colleagues, peers and the client’s staff, and from Alex’s actions and his behaviour it was clear when he felt comfortable, and

with whom he had good working relationships, and who he saw as confidants. I saw him working on his own and sometimes struggling, even when supervisors were present, and also when there were no supervisors present. During the observation period I witnessed the dynamics of personal relationships with peers and managers, and at the same time was able to gain insights into how Alex's more formal learning experience was being influenced through his exposure to working with each of these colleagues. I had the chance to sit in on his performance review, where he pretended to accept the assessment; and then, later, he opened up to me and shared his feelings of extreme disappointment at what had happened. Overall, I witnessed many instances where learning had to occur to come up with solutions or to gain recognition for achievement, and this was often achieved against a background of pleasant banter. I was also present when Alex experienced extreme frustration and engaged in an unpleasant interaction with a client employee, and also when he had significant disagreements with Alpha's managers.

The observation period in my study was supplemented by interviews. In the next section, I elaborate on how I conducted these unstructured, informal interviews.

4.5.4 Unstructured and informal interviews

Unstructured and informal interviews, termed "ethnographic interviews" by Spadley (in Madden, 2010:68), play an integral role in any ethnography. Data collected during these interviews arise from unstructured conversational interactions (Madden, 2010:67-68). I benefited greatly from informal interviews during my time in the field. I was able to use the technique to obtain descriptions of the daily events that had often progressed quickly, because different actions and events took place simultaneously. I inserted a wider margin in my notebooks, in which I could note down (and later cross off) matters that I wanted to clarify or follow up on when opportunity presented itself. Usually, if there was time available during the day, I followed up the matters informally, or I followed up by email after hours. After spending a day in the field, I went through my notes and marked anything else I was unsure about and needed to clarify. I then sought clarification by email, or followed up the next day, during an informal conversation.

Most of my informal interviews with Alex also took place during the observation period. For these interviews, I did not use a pre-planned interview guide to better respond to developments during ongoing observations and emerging themes in the field. These interviews were, as Kelly (2022:[5]) described, “a method situated within the method of observation”. The interviews were in person and were conducted where Alex worked (either at the audit client’s or Alpha’s offices). Typical questions I asked were: “What did your manager mean when he said ...?”, “What did you learn from the coaching you received today from ...?”, “How do you feel about what happened ...?” and most of the questions were directed to a specific matter or incident. For example, Alex and I usually had conversations during his lunch break, as this was recognised (generally) as ‘down time’, and provided an opportunity to clarify matters that had arisen between him and his colleagues or client staff members during the day: during these conversations I took free-hand notes. In addition, I communicated with Alex via email. Usually, his work day was too busy and he did not have time to pay attention to my immediate follow-up questions; but he did encourage me to email the questions to him. This allowed me to work through my daily fieldnotes and to get clarification via email later, on any of the matters that required a brief explanation. This system obviated the need for me to raise the matter with Alex in person during a subsequent informal interview.

I recorded all of my observations during the day, as well as the casual conversations and unstructured interviews, in 140-page A5-sized notebooks that I kept with me during the day (I had used eight notebooks by the end of the research). The information they contain comprises my fieldnotes. These notes are discussed next.

4.5.5 Fieldnotes

Ethnographic fieldnotes serve as raw, primary data for an ethnographic study, and “the point of field notes is eventually to have written down all the information that you think may be relevant to your research” (O’Reilly, 2012:102). The ethnographer cannot write down everything he/she sees, and must therefore, by means of a systematic writing style, constantly assess which information is important to write down (Madden, 2010:123). Madden (2010:123-124) also distinguishes between two types of notes: First, ethnographers

use “participatory notes”, created when he/she is in the field and at a given moment (live) jots down cryptic notes in order to expand on them at an appropriate later time. Second, an ethnographer uses “consolidated notes” when he/she expands on and reflects on the initial cryptic notes taken during time in the field (Madden, 2010:124).

I took very detailed notes in the field. This helped me pay attention while observing. I wrote down everything that I observed, every occurrence, every action and every interaction. At the end of each day, I would go through my notes and try to make sense of the day’s events. Where matters needed clarification, I followed up as explained in Section 4.5.4. After leaving the field, I had all the notes typed by a typist, after which I worked through all the information again. When referring to direct quotes from my fieldnotes in the rest of the thesis, I use the acronym ‘FN’ and the date of the specific fieldnote. Annexure F1 provides an example of pages of hand-written fieldnotes from my A5 sized note-books, and how they finally appeared on the typed pages. I used the typed information in the data analysis. I was able to make use of technology during data collection, and this is discussed below.

4.5.6 Data collection with the aid of technology

Technology is frequently used in focused ethnography, usually during data collection (Andreassen *et al.*, 2020:298; Higginbottom *et al.*, 2013:5; Knoblauch, 2005:[7-8]; Wall, 2015:[6]). Although technologies can also be used in traditional ethnography (O’Reilly 2012:209), their application in focused ethnography is particularly beneficial because the researcher spends a relatively short time in the field, and such technology enables the researcher to fully capture information, and get involved in it again without significant oversights or omissions (Kelly, 2022:[8, 13]). As indicated in Section 4.5.2, I recorded all the semi-structured interviews, including my final interview with Alex, which was conducted virtually. I used emails in support of informal interviews (see Section 4.5.2), and, during observations, I took photos with my cellphone camera which I would later use to ‘take me back’ to the specific setting or circumstances while writing up the findings of my study.

4.5.7 Summary of data collection

This section covered the data collection methods applied in my study. These were: participant observation; semi-structured face-to-face interviews; unstructured interviews, and fieldnotes. I also used technology to collect and prepare data. As mentioned earlier, data collection in an ethnographic study is not always fully structured at the start, and order must frequently be imposed during the process. The same applies to the analysis of the data, because the categories of interpretation are only generated and refined through the process of analysing the data (Hammersley & Atkinson, 2019:3). The analysis of the data is discussed next.

4.6 DATA ANALYSIS

Section 4.5 above deals with data generated during fieldwork, and this comprises the data collection phase of my research (O'Reilly, 2012:179). In this section I explain how I prepared and/or analysed the data so that I could coherently present it to others. Next (Section 4.6.1), I describe the data analysis approach I adopted, and describe the techniques used to organise the data, including categorisation and thematic analysis.

4.6.1 Description of data analysis approach

Ethnographic data, in its rawest form, is unstructured and usually comprises an overwhelming volume of information that is not ready to be neatly organised/captured into a computer application (LeCompte & Schensul, 1999:148). The data analysis process in an ethnographic study begins within the researcher's mind, as a cognitive process (LeCompte & Schensul, 1999:149-159). According to O'Reilly (2012:180), ethnographic research is "iterative-inductive in which data collection, analysis and writing up are not discrete phases, but inextricably linked". Data analysis, therefore, does not happen in a linear fashion, after the completion of the data collection, but is an ongoing process that begins almost simultaneously with the data collection phase. The researcher continuously ruminates over the data, attempting to identify emerging themes, link them to the research questions, and to shape the overall research story. The researcher thus is continuously

attempting to “make sense of it all”, and this requires sorting, summarising and organising data (O’Reilly, 2012:186). In my study, over 90,000 words of data were transcribed: this was from 140 hours of fieldwork observations (both at the client’s offices and Alpha’s offices), and 20 interviews and associated reflexive and analytical comments. In the next section I discuss the process I followed to code, categorise and analyse my data.

4.6.2 Coding, categorisation and thematic analysis

The data analysis process in focused ethnography is characterised by the identification and classification of the data, which then progresses to generalisations and explanations of patterns (Andreassen *et al.*, 2020:298; Higginbottom *et al.*, 2013:6). The analysis of focused ethnography is aimed at finding answers to the specific problem-oriented research question (Andreassen *et al.*, 2020:298) and for my study this question was: *how does an audit firm’s culture shape the learning of trainees in that environment*. A systematic approach to the analysis of ethnographic data is proposed by Higginbottom *et al.* (2013:6).

I started by sorting the data collected from the interview recordings and typed fieldnotes. In this regard, I used the six phases of thematic analysis identified by Braun and Clarke (2006:16-23), namely: (i) familiarising oneself with the data, (ii) generating initial codes, (iii) constructing themes, (iv) reviewing potential themes, (v) defining and naming themes, and (vi) producing the report.

Thematic analysis is a technique used for identifying, analysing, and reporting patterns (themes) within data, organising the data and describing it in a comprehensive manner (Braun & Clarke, 2006:6). In a recent commentary on their thematic analysis approach, Braun and Clarke (2023:2) indicated that they now refer to the process as “reflexive thematic analysis”. They have done this so as to recognise its plurality; to recognise that it embraces researcher subjectivity; that thematic analysis practice is inherently subjective; that it requires researcher reflexivity, and that coding can never be accurate (it is an inherently interpretive practice, and meaning is not intrinsic to/fixed within data). Next, I discuss how I applied the six phases of thematic analysis. Thematic analysis is, as in most qualitative

research approaches, not a strictly linear process either; it is iterative and flexible (Terry *et al.*, 2017:[20]), requiring that I regularly moved back and forth between the phases.

(a) Phase 1: Familiarising oneself with the data

Phase 1, as an entry point for the analysis, is seen as the “bedrock” of good thematic analysis and involves “absorbing the information” by engaging with the data and gaining insight into the data (Terry *et al.*, 2017:[15]). I collected my data myself by means of fieldnotes written while observing the participants, and during the informal interviews. I conducted the semi-structured interviews myself and recorded them. Thus, my involvement ensured I had some knowledge about the data before formal analysis began (as recommended by Braun and Clarke (2006:16)). After spending a day in the field, I would read through my fieldnotes and make notes of issues I wanted to clarify: this helped me to clarify the ideas that were emerging from the data. I had my fieldnotes typed up by a typist, and after receiving the typed notes back, I read them over again, to ensure that the typist had captured the notes accurately. Thus, I read the fieldnotes at least twice before the coding process began. Regarding the recorded interviews, I had them professionally transcribed, and then I checked the transcripts for accuracy while listening to the original audio. Again, I also engaged with these data sets before starting the coding process. These actions meant that even before I started the coding process (phase 2), I was already engaged with the data and had developed a good understanding of the orientation of my entire dataset.

(b) Phase 2: Generating initial codes

In phase 2, the researcher should immerse himself/herself more deeply in the data (Terry *et al.*, 2017:[11]). The formal coding process began when I started to record lists of codes by hand as I read through the sets of data. This was based on the frame I put together when I first entered the field (Annexure A), and was supplemented by issues that arose in the field. As I worked through the data, I noticed similarities and patterns that had meaning relevant to my research question (at that time it was “how do trainees learn in audit firms”). Although my code list initially guided the coding process, it was not restrictive and I followed open and

inclusive coding, which involves creating categories of information about the phenomenon being studied, by breaking down and organising the data into segments (Creswell, 2007:67). As Terry *et al.* (2017:[20]) maintain: “There are no ‘right’ or ‘wrong’ codes”, and so my single criterion was that the codes must carry meaning. My coding process was flexible and iterative, meaning that I refined and revised the initial extensive list of codes throughout the process, to reduce overlap. In the process I used ATLAS.ti coding software. I coded the entire set of collected data myself and the codes were reviewed by my supervisors. The end was a complete list of codes that accommodated the patterns and variety in my dataset (see Annexure D1).

(c) Phase 3: Constructing themes

In phase 3, the researcher moves from the codes to the theme construction phase, although the themes are not usually fixed yet, at this stage, and could still change (Terry *et al.*, 2017:[21]). In a recent article, Braun, Clarke and Hayfield (2022:427) make the statement that themes should not be sought but created, because “theme development is an active process”. In this phase my focus was on pattern formation and identification. During the process of deciding whether the data segments were relevant, I started thinking about the coherence of my data. This required me to re-examine the codes (and the associated data). At this stage, I grouped some of the codes (and the coherent data) together (see Annexure D2), and collapsed others to create more meaningful patterns of workplace learning at the different levels. In doing so, I was able to gain more clarity about patterns in my entire dataset.

(d) Phase 4: Reviewing the potential themes

Phase 4 is similar to a quality control procedure in that its purpose is to determine whether the themes fit well with the coded data, the data set, and the research question (Terry *et al.*, 2017:[25]). At this stage, my research question had already changed (*to investigate how an audit firm’s culture shapes the learning of trainees in that environment*), and my themes no longer addressed my full research question. I was therefore forced to carry out further analytical work to give more prominence to the competing values in Alpha that influenced

workplace learning. Annexure D3 includes a list of the themes that captured the richness and diversity of Alpha's culture. After that, I read through the data extracted and grouped under the different themes, to make sure that they did still in fact belonged together. After I reached the point where I felt that the themes had formed "coherent patterns" (Braun & Clarke, 2006:20), I looked at the themes that had formed throughout the data set to ensure that they made sense, and that each theme played a role in the overall "story" that was forming (Braun & Clarke, 2006:21).

(e) Phase 5: Defining and naming the themes

In this phase, the researcher should be moving beyond thinking of the themes as lists of codes and coherent data, and should be focusing on the interpretation of the data in order to tell a story (Terry *et al.*, 2017:[27]). Thus, I began to organise my data into coherent narratives, considering the story each theme told, and how each particular theme mattered. I formulated a short definition for each theme to help me with the process (see Annexure D4), and it helped me to break up these 'stories' into sub-themes so that they would make more sense, and be more manageable. At the end of this process, I had identified clear themes and I understood the role each theme played in the overall narrative.

(f) Phase 6: Producing the report

Phase 6, the beginning of the process of writing up the full, overarching story of what the data tells, is the final step of the 'focus and refinement' phase (Terry *et al.*, 2017:[31]). In my study, this phase was a repetitive process. I wrote a report (of 160 pages) on what happened during my time in the field before I changed my study's research question. This was done before I conducted phase 4 (described above, to evaluate the potential themes). This report consisted of neatly written stories, but it contained a lot of repetition that knew I had to eliminate. After removing the duplicate information, the report was critically considered by myself, my supervisors and an expert in ethnographic research at the University of Pretoria, and it was clear then, that I had to modify my study's research question, and that this would require further analysis of the data. This led to the enhanced data analysis mentioned in phase 4. With the new insights I gained, I was able to rework and refine the report. I was

able to compile rich excerpts from examples to illustrate the essence of workplace learning at each of the three levels (organisational, social and individual), while referencing the competing value cultures in Alpha, and this formed the final ethnographic case that I presented.

Ethnography is a complex methodology and the ethnographer should continuously reflect on his/her research process (Coelho & De Lima, 2021:326), and carry this over into the data analysis phases. Thematic analysis offers an approach that enables one to reflect on the principles of qualitative inquiry, and it requires asking questions that go beyond surface level descriptions (Braun *et al.*, 2022:428). The above discussion shows the phases of thematic analysis that I went through, giving license to my questioning mind even though it led to the realisation that I required further data analysis, and that this required more time. During phases 2 and 4, I used ATLAS.ti to organise the transcribed interview data, to code data (or parts of it), and to retrieve information about coding.

According to Braun *et al.* (2022:430), the researcher does not come to a final point with data analysis: in fact, “You can do more, you could go further, but you make a decision that this is the point at which ... ‘I’m going to stop’”. In my study I also reached such a cutoff point. Next, I discuss my role as a researcher.

4.7 ROLE OF THE RESEARCHER

In qualitative research, the researcher is typically intensely involved with the participants (Creswell, 2014:187). As an ethnographic researcher with a constructivist/interpretivist worldview, I sought an ‘insider’s perspective’ by engaging with participants in the field, while simultaneously collecting unstructured data through observation and interviews: this enabled me to delve deeply into the investigative case (Babbie & Mouton, 2001:33, 53). For this reason, researchers should actively reflect on the biases that may influence their interpretation of the findings (Creswell, 2014:187). Incorporating reflexivity into the process is a crucial element to ensuring the transparency and quality of qualitative research (Korstjens & Moser, 2018:120). Reflexivity, as discussed in detail in Section 4.2.3, refers to the practice of engaging, as a researcher, in introspective and critical self-examination. This

self-examination encompasses an awareness of one's own biases, preferences, and preconceived notions, as well as an understanding of the dynamics within the research relationship, including the impact of this relationship on participants' responses to inquiries (Korstjens & Moser, 2018:121).

As a qualified CA who has been involved in the formal teaching of prospective auditors for many years, and one who was trained at a small audit firm, but had also worked at one of the Big 4 audit firms, I was not a 'distant analyst', but a researcher with substantial 'insider knowledge' (Charmaz, 2014:175). As suggested by Charmaz (2014:155), I was aware of the influence of my presuppositions and theoretical ideas, and was thus able to use several strategies to temper my subjectivity. First, I used my existing professional, academic and research experience as points of departure for theoretical sensitivity when I observed in the field, conducted interviews, listened to the voice recordings and analysed the data. Second, I made reflective fieldnotes and kept reflective memos as part of the data analysis. Third, I reflected on how I became more familiar with the research participants (the familiarity grew to the point where I found it difficult to say goodbye at the end of the observation period). I also had to consider the fact that my own status (having both professional qualifications and a variety of pertinent experiences) could have an intimidating effect on the research participants. Fourth, I interrogated the data several times in an iterative manner, and engaged with it over a long period of time to gain an in-depth understanding of it, so that I could identify and manage my own preconceptions, as well as those of the participants (Charmaz, 2014:159). Fifth, I maintained a critical view of the data through continuous reflection, where I questioned myself, refrained from criticising participants' actions and views (based on *my* professional views), and reminded myself to "see the world through their eyes" (Charmaz, 2014:133). And finally, I triangulated my understanding of the data by comparing it to the themes I had initially constructed, and to those I developed later.

In an ethnographic study, the researcher has to contend with his/her subjectivity, but simultaneously recognise that subjectivity is inherently part of any researcher's psychological make-up, and that total objectivity is thus impossible (Crang & Cook, 2007:13-14). An ethnographic study is an interpretation, as opposed to an objective description (Taylor, 2001:4). From the above discussion, it is clear that I was fully aware of subjectivity's

potential impact on my role as a researcher. In the next section, I discuss the steps I followed to ensure trustworthiness and rigour in my study.

4.8 TRUSTWORTHINESS AND RIGOUR

In order to ensure trustworthiness in qualitative research, the researcher should ensure the credibility (confidence that the research findings can be recognised as true), transferability (degree to which the results can be transferred/extrapolated to other contexts), dependability (stability of the findings over time), and confirmability (degree to which the results can be independently confirmed) of the research (Korstjens & Moser, 2018:121).

In order to overcome the threats to the credibility, transferability, dependability, and confirmability (Korstjens & Moser, 2018:120) of the research, the following methods were adopted as part of the research design.

4.8.1 Triangulation

Triangulation is one of the ways to assess the credibility of qualitative research (Babbie & Mouton, 2001:276). In my study I employed both data triangulation as well as method triangulation. Data triangulation requires the use of different sources of data to see if all of the sources point to similar conclusions (Saunders *et al.*, 2007:139). It is one of the most effective strategies used to ensure credibility in qualitative research (Korstjens & Moser, 2018:121). Triangulation is particularly important in case studies and ethnographies, as these approaches usually involve participant observation, that is, as previously explained, subject to observer bias, due to the closeness of the researcher to the subject (Saunders *et al.*, 2007:139).

An example of data triangulation involves comparison of data collected by means of observation with data obtained from interviews (Leedy & Ormrod, 2005:99). In my study data collected through observation was triangulated with data obtained through informal interviews and semi-structured interviews. These interviews were conducted with various participants at different professional and seniority levels: interviewees included Alex, his

partner, the managers, other trainees in his audit team, and colleagues at Alpha who sometimes worked with him, and who also acted as his mentor/guides.

Method triangulation refers to the use of different methods of data collection (Korstjens & Moser, 2018:121). In this study, the different methods I employed included participant observation, semi-structured interviews, informal interviews, and the use of fieldnotes and reflective memos.

4.8.2 Participant validation

Participant validation, or ‘member checks’ is another method used in my study to ensure credibility (Babbie & Mouton, 2001:276). Participant validation occurs when the researcher goes back to the study’s research participants in order to validate the initial findings of the study with these participants (Leedy & Ormrod, 2005:100). This forms part of the validation of the data process, and adds to the rigour of the study. In order to ensure such validation had integrity, I shared transcripts of the 20 verbatim interviews with the interviewed participants, requesting them to review and confirm the records. Changes (mostly editorial), were made. Furthermore, I shared the written set of data (the 160-page report mentioned in Section 4.6.2 (phase 6)) with Alex so that he could confirm whether this was aligned with what he remembered, and thus that he agreed that the story was a true reflection of the events observed. As an aside, Alex expressed surprise that I would write so much about what transpired in the group, and that reading this account of his actions had made him reflect on how he had handled some of the work situations. In the end, he confirmed that the report truly reflected the group dynamics and interactions.

4.8.3 Thick description

Thick description helps to ensure the transferability of the research (Korstjens & Moser, 2018:121). Leedy and Ormrod (2005:100) explain that this is achieved by describing the findings in such rich detail that the readers can draw their own conclusions from the information presented by the researcher.

Sufficient, detailed data in context is necessary for thick descriptions, and this requires consideration of the number and length of interviews needed to achieve this (Babbie & Mouton, 2001:277). I collected data from 20 interviews, which comprised more than 15 hours of recorded data. In the context of my study, the interviews were relevant because all the other participants fulfilled different/complementary roles on the Farm-Aid audit, or otherwise fulfilled a role in Alpha that was closely involved with Alex's work (e.g., mentor or peer). Furthermore, I kept fieldnotes during the observation phase, and together with the interviews, they provide rich, detailed descriptions of the inner lives of audit team members. Such rich data is one of the advantages of an ethnography, or as Geertz (1973:314) puts it: "ethnography is thick description". I have also attempted to present the data in a way that captures its rich detail, not only describing the behaviours and events that occurred in the field, but also framing them with descriptions of the contexts in which these events took place.

4.8.4 Audit trail

In order to ensure the dependability and conformability in this study, I not only aimed to describe the research project transparently (Korstjens & Moser, 2018:121), but I also kept all records related to the research process. In this chapter, I refer to the documents that were generated during the fieldwork and thereafter, that now serve as extensive audit trail material. In addition, the formal grant of ethical approval (Annexures G1 and G2) and detail of the research process (see Sections 4.4, 4.5 and 4.6) have been preserved. Additionally, I have archived all records I have referred to in relation to the research process. These include all original handwritten fieldnotes (in A5 notebooks), and their subsequent typed format (Annexures F2 and F3). In fact, all transcripts, recordings and diarised notes, spreadsheets containing observation schedules (Annexure C), interview guides (Annexure B1), handwritten and typed notes referring to the workplace learning frame (Annexure A), printouts of all thematic groupings (Annexures D1-D4), as well as reflective notes (see Annexures E1 and E2) made during the write up process have been retained.

4.9 ETHICS

In any research, certain ethical issues must be considered before commencing the study, and again during each stage of the on-going research (Creswell, 2014:94-95). Before commencing the fieldwork, I successfully applied for ethical clearance from the Ethics Committee of the Faculty of Economic and Management Sciences at the University of Pretoria (Annexures G1 and G2). The approval was granted on the understanding that I would then also submit proof of permission to conduct this research, to be obtained from Alpha's gatekeeper, and returned to the Ethics Committee. I then obtained the informed consent letter from the gatekeeper (Annexure H1), and submitted it to the aforementioned committee. For Alex's last interview in 2023, I again had to obtain ethical clearance from the aforementioned committee (Annexure G2). As recommended by Creswell (2014:97), the participants were all informed about the purpose of the research prior to its start, the fact that their participation was voluntary, and that they could withdraw their participation at any time, if they wished. I shared this information with the gatekeeper (the partner) during our first interview. The first morning, shortly after I reported to the office to commence my observation, the partner held a short meeting with the audit team to inform them about my study. He explained that observation was an integral part of the study, and that I would also be interviewing certain staff members as participants in the study. The partner also shared the information with the two other staff members (Alex's mentor, and his peer on the Teleco audit) who were not part of the audit team I was to observe. During the execution of my study, I respected the following ethical principles, as recommended by Leedy and Ormrod (2021:135-139):

(a) Protection from harm

As a researcher, I maintained cognisance of the dignity of all participants throughout the study. The interview questions were related to workplace learning experience and were not of a sensitive nature that could expose participants to harm. The participant validation processes (review of interview transcripts, for example) also reassured participants that the study did not carry risks.

(b) Voluntary participation and informed consent

As mentioned above, all participants were informed that their participation was voluntary, and that participation could be terminated at any time. Participants communicated their decision to participate by signing a consent form (Annexures H2 and H3) in which they were assured that their responses and reactions would be anonymous and treated confidentially. These aspects show that participants in my study participated entirely voluntarily.

(c) Right to privacy

I have complied with the requirements of the Protection of Personal Information Act (POPIA), (Act 4 of 2013 (RSA 2013)) in the following manner. First, I contacted a partner at Alpha, who agreed to act as gatekeeper. In other words, the study could not have proceeded without his and the firm's management's consent. The partner gave me a description of the potential key participant's attributes that suggested his suitability for my research, and made his details available so that I could approach him. The other participants were selected based on their roles on the audit team or their involvement with the key participant. All potential participants were also assured that their information would only be used for research purposes. Although I show personal demographic information (gender, race, age) of participants in Table 4.4, I did not use the information in data interpretation. I did use Alex's personal demographic information (as key participant), but only when it was relevant to the progress of my study. Participants' anonymity has been maintained as I have assigned a pseudonym for each one.

(d) Honesty with participants and professional colleagues

I treated all participants with the utmost respect and acted with honesty and integrity towards them. I have tried throughout not to mislead others about the nature of the findings. All sources in my thesis are acknowledged by full references.

As a PhD student, I have complied with the research policies, rules and regulations of the University of Pretoria, and I continue to adhere to the terms of the Code of Research Ethics of the university.

4.10 CONCLUSION TO CHAPTER 4

This chapter discussed my study's research design and methodology. I began with a brief overview of constructivism/interpretivism as an appropriate research paradigm, and highlighted my study's theoretical assumptions. Thereafter, I explained why my study is qualitative in nature, and uses an ethnographic approach within a case study. I also discussed my data collection processes: these were participant observation, semi-structured interviews, fieldnotes, and informal interviews. I then explained the data analysis process, noting the fact that it was based on Braun and Clarke's (2006) six phase thematic analysis approach. Finally, I discussed the role of the researcher as accumulator of data, and the trustworthiness and rigour of those processes. The chapter concluded with an overview of the ethical considerations associated with this type of research.

In the next chapter (Chapter 5), I present the data as narrative descriptions. I introduce Alex and the firm (Alpha), and report the findings from my study to show how Alex learned as an individual, and how his involvement with the audit team and his situation, within the context of the firm, affected his learning experience. Thereafter (in Chapter 6), the research findings, with particular reference to the competing values present in the firm, are discussed.

CHAPTER 5

FINDINGS: ALEX'S WORKPLACE LEARNING

5.1 INTRODUCTION

My study aims *to investigate how an audit firm's culture shapes the learning of trainees in that environment*. In this chapter, I present the findings of the fieldwork of my study.

Alex, a second-year audit trainee, was the key participant in my study. By the time my study commenced, Alex was about 18 months into his 36-month training contract. My observations and interactions with Alex totalled 140 hours and spanned a two-and-a-half-month period, from 25 July to 6 October 2017. During this time, we had several informal discussions and six in-depth interviews. In August 2019, following the completion of his training contract, I conducted a reflection interview with Alex. In November 2023 (Alex was now well-established in his career), I had a reminiscence interview with him.

Alex worked at Alpha, one of the Big 4 audit firms. During my period of observation and interaction, Alex was involved in the audit of Farm-Aid, an entity in the agricultural sector. As a second-year audit trainee member of the audit team, Alex was responsible for the following tasks related to the Farm-Aid audit process: planning, conducting audit procedures, finalising the audit. Alex also had to coach two first-year audit trainees (Liam and Morris). I observed Alex's participation in the planning phase at Alpha's regional offices, and then on the audit at the Farm-Aid site, where Alex and the rest of the audit team conducted the audit. After the audit was concluded, I observed Alex's performance evaluation meeting (at Alpha's regional office, on 5 October 2017). During this meeting, the Farm-Aid audit director (Selwyn) and junior manager (Stan) discussed Alex's performance on the Farm-Aid audit, identified areas for improvement, and decided on a formal assessment of Alex's performance.

In the following sections, I outline the context of my observations and interactions by introducing Alex and Alpha, after which I provide narrative descriptions of Alex as an active agent in his own development, Alex as a valued team member, and Alex as an employee of Alpha. I make use of the references to fieldnotes as explained in Section 4.5.5 and interviews as set out in Section 4.4.4 (Table 4.4) of Chapter 4, with the additional digit/s added at the end, referencing the page number/s of the interview transcript.

5.2 ALEX AND HIS LEARNING ENVIRONMENT

In this section, I introduce Alex, the key participant of my study, and Alpha, the Big 4 audit firm where he was doing his training. This section provides rich descriptions of the environment within which I studied learning in audit firms.

5.2.1 Introducing Alex

I first met Alex at one of his favourite coffee shops. He arrived on time, dressed in a long-sleeved, maroon lounge shirt, black pants, and formal shoes. His opening words were: “I am very excited to be part of this study. I like new things and I like learning things” (FN 25 July). He was very eager to know my study’s purpose, and jokingly pointed out that, as a millennial, he was “part of a generation that can Google the answers to everything!” (FN 25 July).

Alex was a well-spoken young man. He grew up in a good neighbourhood and was the head boy of a well-respected high school in the city where he lived. Alex, wanted to follow in his older brother’s footsteps and therefore decided to become a CA. Alex was still in high school when he signed his training contract with Alpha, and was satisfied with his decision because Alpha “is a good brand to associate yourself with” (A1.1-2). After matriculating, he completed his formal studies at one of the country’s universities offering a SAICA-accredited academic programme (SAICA, 2023:1-3, 17), and immediately joined Alpha. “I’m good with people skills” (A1.2-7), Alex shared, and emphasised his outgoing nature (“I like people” (A1.2-3)). Despite his sociable demeanour, he revealed his ambitious side, expressing it thus: “I have ... big dreams” (A1.1-3). Alex’s long-term plan was to work in investment banking, even overseas, which is why it was important to him to complete his traineeship at a Big 4 firm.

According to Keith, the audit partner on the Farm-Aid audit, Alex was a promising professional. He described Alex as “a very competent young man” (PRT-18) who was well-mannered (“he is one of the guys that when you walk in the office, he will stand up and shake your hand” (PRT-18)), and was guided by “solid values imbedded in him” (PRT-18)). The Alex I got to know carried himself with impeccable professionalism, treated colleagues and clients with respect, and although he liked to show his technical competence, he even took the initiative to make coffee for the partner.

Selwyn shared Keith’s sentiments. He regarded Alex as “a very strong second-year” (DIR1.1-18), with a “very inquisitive mind” (DIR1.1-18) and a “lot of imbedded knowledge” (DIR1.1-18). According to Selwyn, Alex was a driven and ambitious individual (“he’s going to end up somewhere important someplace later on in life” (DIR1.3-7)), who had exceptionally high expectations of himself, “and when he doesn’t deliver on those, he takes them very, very personally” (DIR1.3-7). During my observation, it was clear that Selwyn valued Alex’s qualities when he assigned him the complex task of planning the Farm-Aid audit, a task not typically entrusted to second-year trainees at Alpha. Selwyn also had expectations of Alex as an audit team member, particularly as a “good influencer”, where Alex could use his knowledge, skills, understanding and personality “to influence the other people on the team to become more business-minded” (DIR1.1-18) in their approaches to understanding Farm-Aid’s business. However, due to previous work experience with Alex, Selwyn was concerned about Alex’s relationships when he acted as a coach. “I think one of his development needs ... is that sometimes ... (it’s not a conscious thing), but people get the impression that he is being arrogant” (DIR1.1-19). “There is a fine line between brilliance and arrogance, and that is the line that [Alex] needs to toe” (DIR1.3-8). Just like Keith and Selwyn, Rick (a senior manager on the Alpha audit) and Bill (Alex’s formally appointed mentor) saw the positive in Alex. According to Rick, Alex was “a very impressive young guy” (SM-10), “one of our star candidates” (SM-7), and Rick therefore intended to treat him similarly to the third-year trainees; and based on the work allocation which I observed, this was in fact the case. Furthermore, Rick respected Alex “as a person” (SM-10), and he wanted the “nice guy” (SM-10) to be on the audit team (“he brings up the team morale” (SM-10)). Bill was convinced of Alex’s great potential (he has “a bit of a presence” (MENT-6)),

and predicted that Alex would end up in “something like investment banking, where he gets chucked in the deep end, because he likes that” (MENT-20), and recognised that he had “natural leadership” (MENT-6) qualities; but also that at times Alex came across as “arrogant” (MENT-18) because he “got a bit frustrated ... [if] the people below him aren’t quite keeping up” (MENT-18). Nora, a third-year trainee, mentioned that Alex was sometimes seen as “a teacher’s pet. ... He is very good at what he does ... [but] can rub people the wrong way” (3T-2-7).

Although Alex was known at Alpha as “nonchalant, ... happy go lucky” (SM-12) and the “joker” (SM-12) during social gatherings, on the job Alex proved to be a hard worker, “technically strong” (SM-12) and capable of “a lot of difficult work” (SM-12) within “tight deadlines” (SM-12). Alex was also known among work colleagues and clients as “... a bit of a bullterrier ... he doesn’t let things go” (MENT-6): but simultaneously, they recognised that “he comes from a good place” (MENT-6). I observed how this attitude came in handy when Alex had to deal with a Farm-Aid staff member who was refusing to assist Alex with information that he required.

Alex was busy with the APT course as preparation to write SAICA’s APC later in 2017. At the same time, he was studying to become a Certified Financial Analyst (CFA) (at the time I started my data collection, Alex had already written one of his CFA exams and towards the end of my data collection period, he negotiated time off to prepare for the second CFA exam). Because of Alex’s determination (“a bit of an overachiever” (MENT-19), attempting the CFA and CA qualifications at the same time), and his “desire for self-betterment” (DIR1.3-8), Selwyn thought Alex “fits in very well at [Alpha]” (DIR1.3-8). Alex wanted to work in an Alpha group that audited listed clients, and that offered Public Company Accounting Oversight Board (PCAOB) experience (“I mean, it just opens a lot of doors internationally ... if you have PCAOB experience” (A2-4)), and he therefore requested to be in Alpha’s retail and services group because it offered “a little bit of everything” (FN 25 July); “there is enough there to keep the pot mixed” (A2-5). Alex valued the exposure to different sized clients, but his role on the Teleco audit team, a listed telecommunications company, stood out for him, and during my interactions with Alex he often referred to his Teleco experience.

Responding to my request to “describe your work/life balance”, Alex’s answer was short and clear: “no balance” (A1.2-7). His good support structure (he acknowledged: “I am very fortunate to have a good support structure” (A1.2-8)), consisting of a close-knit family and a group of supportive friends, saw him through periods of long working hours (“the first six months there’s no balance ... we worked over Easter” (A1.2-7)), and accommodated intense study periods. Since Alex lived with his parents, it was easier: “[It] helps a lot, because they make food and wash my clothes ... that saves a lot of time because I simply don’t have time” (A1.2-1). Alex, the younger of two brothers, had his family’s support and they had regular family meals and went on family vacations together. Alex’s brother was a sounding board for him, especially when they discussed current events in politics, business and economics. But these work pressures led to Alex missing out: “I definitely have crucial things, family things, missed because of work, but that comes with the nature of the work” (A1.2-8). “But they [the family] are supportive and that’s it.” (A1.2-8). Alex’s religious beliefs drove his desire to make a difference and supported his already well-developed life goals. “I’m a very religious person” (A1.2-4) Alex explained, “I have fixed goals in my life. ... I wake up in the morning and think, ‘just go change something, do something’” (A1.2-4).

As we drank our last cups of coffee, I invited Alex’s impressions of his first year of training. Alex’s response was forthright: he thought the three-year training period was excessive, and wished it could have been shortened, as “nothing is expected from you except ticking” (A1.1-1) in the first six months, and auditing was “a bit boring” (FN 25 July). In addition, he reckoned he would have completed the required hours of supervised audit training within a two-year time frame. Alex casually remarked that he accepted that he had to “stick it out for the three years and that’s what gets me through it” (A1.2-8). “I wonder if you are going to be surprised by what we do,” (FN 25 July) Alex remarked, as we waited for the bill. After Alex had insisted on paying the bill, he explained what I could expect – a lot of audit work involves long periods of sitting in front of the computer, interspersed with periods of running around to get information and ask questions. As we walked to my car, Alex solemnly promised to “share everything” (FN 25 July) with me.

5.2.2 Introducing Alpha

Alpha is a Big 4 audit firm. It is one of the largest global providers of professional services (such as assurance, consulting and other services), with high prominence in South Africa and the rest of Africa. My interactions with Alex and his colleagues showed that there was a genuine sense of pride in being associated with this global brand. One of the attractions of a Big 4 firm was the “opportunity to work with [a] wide variety of clients in different industries” (PRT-3). Alpha’s assurance division comprised five specialist groups. During their application process, prospective audit trainees could suggest an industry specialism, and where possible, Alpha aimed to honour this choice. Alex elected to work in the retail and services group.

Alpha’s training model was built on three cornerstones: (i) university education, (ii) formal training, and (iii) experience. The Alpha training model was highly structured and involved close monitoring to ensure a successful work-integrated learning approach. University education is “the backbone to what you are going to experience” (PRT-2) in practice. Alpha’s typical first-year students possess the necessary academic qualifications: i.e., they had successfully completed four years of formal studies and had then entered into 36-month training contracts (see Annexure J). They are usually about to take SAICA’s first professional exam, the ITC. Second-year trainees at Alpha have generally passed the ITC and are preparing for SAICA’s second professional examination (the APC) by taking the APT training course. This is the qualification Alex was working on, in his second year of training. According to Alex, Alpha allowed sufficient time off to prepare for these examinations, and the firm also provided training in this regard, to assist its trainees with their preparation.

Alpha’s formal training took place either in the classroom or through e-learning (“E-learns, that’s mostly the main way. If something is very significant, then we’ll have a classroom training [session]” (A1.2-1)). Alpha aimed to expose a trainee to formal training before he/she entered their next role. “So, it will be before the event and not during or after the event” (PRT-5). Alex and his colleagues had mixed feelings about Alpha’s formal training offerings, and I expand on these in Section 5.5.6.

A trainee “is probably going to get the most experience on the job” (PRT-4). Work allocation provides trainees with opportunities to gain experience. As a training institution, Alpha has “an enormous responsibility” (DIR1.1-6) to offer a well-rounded experience to trainees, but due to the assignment of work, certain trainees get “a better experience than others” (DIR1.1-9). In order to prevent manager preferences dominating when it comes to working with specific trainees and allocating work, Alpha used “a central planning perspective” (DIR1.1-9) in team allocation. This approach aimed to create diverse and representative teams, while fostering an inclusive working environment. However, not all team members were equally in demand. For instance, Alex and Edith (a third-year trainee at Alpha) consistently found themselves in high demand, with their schedules fully booked throughout the year, whilst it was not the case for some of the other trainees.

Audit work at Alpha takes place in hierarchically structured audit teams to ensure a smooth flow of responsibilities and tasks. Each member of the team, from partners to trainees, has “different roles and for each and every role, there are responsibilities and typical tasks” (PRT-10). As Selwyn put it: “Everybody is a cog in quite a big machine. ... We have defined our objectives for each person, and our roles and responsibilities are adequately [set out] up front” (DIR1.2-1). Progression from one level of the hierarchy to another is accompanied by a salary increase, but preparation is required (formal training, completion of e-learning courses, and especially work experience).

The Farm-Aid audit team consisted of 15 members. Keith, the partner, was at the highest level and “carried the risk of the [audit] when he puts his pen to paper” (DIR1.1-15). The partner deals with “big ticket items ... exceptions ... problem areas” (SM-5) and client relationships. Keith bore the overall responsibility of the Farm-Aid audit: “So, my role is to focus my attention on the high-risk areas. ... I would not get involved in the day-to-day issues of the audit ... and that is why we have these regular ... [status update] meetings” (PRT-6). I sat in on the weekly “status update” meetings during my observation. The purpose of these meetings was to keep team members informed of the progress made with the audit as a whole, and to resolve problems that may have arisen during the execution of the audit, or

during consultations with the client. Each trainee then gave feedback on the section they worked on. As Selwyn explained:

“Once a week we have a [status update] meeting where we go through all the risks; ... we go through each section and [give] a status update, ... and that is where [the partner] has the time of his life. He then thinks of a plethora of difficult questions for the people to answer, and it feels intimidating, but it is important because he is asking [these questions] to gauge whether or not they understand what they are doing. ... Then we can provide further coaching, based on those responses” (DIR1.2-9).

Alex valued status update meetings, as the partner was usually present to impart his knowledge to the team. Morris also saw these meetings as great learning opportunities:

“They do us a big favour by allowing us to be part of the [weekly status update] meetings. ... It’s a huge opportunity to learn about how the whole audit functions, how the business functions, what the problems [are], ... what are the developments in IFRS [International Financial Reporting Standards]. ... The platform is there, but it’s up to us to take part in the meeting, and to open our ears, and [to] speak out if we don’t understand something” (1T-2-4).

Selwyn, as the director, functioned at the second highest level. His role on the Farm-Aid audit team was as follows: “I guess I assume pretty much overall responsibility; [but] I wouldn’t say the engagement leader role has been delegated to me” (DIR2.1-15). He had to regularly consult with the partner, ensure that audit quality was maintained, and that managers understood and acted in terms of their mandates, roles and responsibilities. He reviewed significant risk areas on the file and managed efficiencies. Selwyn wanted to be informed about and involved in the execution of the audit on a daily basis, and although he did not intend to review all the trainees’ work, he wanted to be available to deal with difficult issues. Furthermore, Selwyn collaborated with other specialist services (e.g., tax and IT system processes) at Alpha. In short:

“I guess if you had to summarise it ... [my responsibilities are primarily] client relationship, maintaining quality and the risk profile of the firm and ensuring [trainees’] morale is kept up and they are given and afforded adequate opportunities on the job to meet their training contracts’ [requirements] as well” (DIR1.1-15).

Rick, as senior manager, and Stan, as junior manager, represented the management level of the Farm-Aid audit. They were responsible for the “day-to-day mechanics” (DIR1.1-13) of the audit. Rick managed the retail division and Stan the treasury division of the Farm-Aid audit, as “the first line of defence” (DIR1-16). The managers functioned “on the ground” (SM-5), on a “hands-on” (SM-5) basis, and they had to review and sign off all the work. As senior manager, Rick had to manage the audit team, and this included administrative and project management duties. Due to Stan’s treasury background, his technical knowledge “brought [him] to the table” (FM-3).

Three third-year, four second-year (including Alex) and four first-year audit trainees made up the bottom three levels of the Farm-Aid audit team. Alex was assigned to the treasury division, while his three second-year counterparts were assigned to the retail division of the Farm-Aid audit. In order to promote continuity, Alpha attempted “to role forward our first-years from last year and second-years ... so they become the second- and third-years [in the current year]” (PRT-7). The trainees were mostly responsible for the “execution of work” (DIR1.1-16), but also for coaching (“the best person to teach you how to do something is the person who did it last year” (DIR1.1-16)). For each of the trainees, roles and duties were determined (“who is in charge of what, who reports to whom, what the expectations are; then development needs, how they can be addressed [with] opportunities” (DIR1.1-17)). Alex was serious about his role as second-year trainee (“I’d say the expectation is very high or a lot higher [than last year]” (A1.1-1)). According to him, a second-year trainee was “the workhorse of the audit” (A1.1-2), and apart from formal review work, he saw his role as similar to that of a third-year audit trainee, but with the advantage that “you’re not as expensive as the third-year” (A1.1-2).

Alpha’s coaching and supervision process is an integral element of its training model and is embedded in the hierarchical structure of an audit team. The coaching and supervision

process “happens as the audit goes” (PRT-8). It is an ongoing process that promotes learning through hands-on experience and immediate feedback to foster a culture of continuous improvement. Coaching serves as a mechanism “to facilitate [responses to] any questions, concerns and understanding gaps” (DIR1.2-8) that individuals may have. Supervision can help to “pull the team in line” (DIR1.2-5). The dynamic coaching and supervision process is visible “in [the] layers” (PRT-8) of the hierarchical audit team. Every level of staff (from the first-year trainee to the partner) is actively involved in coaching and supervision (“so that the manager doesn’t end up coaching and teaching everyone” (JM-3)). It is not only about receiving guidance, but also about learning by acting as a supervisor or coach. A first-year trainee can typically engage in “lower risk work” (PRT-8) that a second-year trainee was probably responsible for the previous year. While the second-year trainee gradually takes on more complex tasks, he/she can coach and supervise the first-year trainee. “And so, it goes [to] higher [levels] ... We want it to happen on the job” (PRT-8). During the Farm-Aid audit, Alex received coaching from director level (Selwyn), management level (Rick and Stan) and third-year trainee level (Nora and Felicia). Alex in turn provided coaching to two of the first-year trainees (Morris and Liam).

Alpha also had a formal mentoring process. Mentors (at management level) were randomly paired with trainees before trainees arrived at Alpha. The mentor’s task was to assist the trainee throughout his traineeship with matters ranging from goal setting before each audit, to dispute resolution between mentees and their audit managers. Mentors were closely involved in all performance evaluations, providing valuable insights into the mentee’s progress and performance. Alex’s mentor at Alpha was Bill, but he was not initially assigned to Alex. This reassignment was necessitated by Alex’s initial mentor relocating to another country. However, Alpha does also allow for “a process that they [trainees] can follow” (PRT-9) to find another mentor. My impressions are that Alex experienced the mentoring system positively. He and Bill got along comfortably and, according to Alex, their initially good relationship developed into a genuine friendship. Bill also happened to be Alex’s manager on the Teleco audit and Alex went out of his way to introduce me to him. Alpha’s informal mentorship programme allows trainees to choose mentors (Selwyn acted as an informal mentor for Alex) and advisors in an informal way, and for a second-year trainee to act as a

“buddy” of a first-year trainee. Alex was Liam’s buddy and Selwyn explained what that entailed:

“... someone who makes sure that you know where you have to be and how everything works, and how to book your timesheets, and how the systems work and if you have got really stupid questions, that [is the] person [who] could help you” (DIR1.2-11).

Alpha used two parallel systems to monitor the progress of trainees, a system to monitor internal training and a system to monitor SAICA compliance. First, Alpha’s Learning and Development Department uses the MyProgress platform, an “interactive database which lists all the types of training interventions available” (DIR1.3-4) to track a trainee’s “progression through training curricular [of] the year” (DIR1.3-4). Second, SAICA requires evidence from registered audit firms (such as Alpha) that their trainees are given the right exposure to develop the necessary competencies. Selwyn explains: “we have got the SAICA required level that needs to be met ... over three years. ... So, at the end of every six months we pull a development summary from the database to see who are the people who are not meeting their competency requirements” (DIR1.2-12). A process then follows to identify reasons (e.g., trainees are not getting the exposure they need, or exposure is to “wrong clients” (DIR1.2-12), or they have been “just allocated mundane work” (DIR1.2-12)), and to implement measures for correction (e.g., scheduling meetings with the trainee and their mentor to identify the root causes of competency gaps). If a trainee’s progress remains unsatisfactory and he/she is “not ready after three years’ [traineeship]”, Keith explained that “we will extend his contract” (PRT-4). According to Rick, this did not happen in practice, as it was considered a better option to sign the trainee off and get him/her out of the system. For Alex, his training experience in his first and second years of traineeship was an investment and “quite a big responsibility for yourself” (A6.1-7) rather than merely “going through it” (A6.1-7) and “chasing [SAICA required] competencies” (A7.2-3).

Alpha’s performance evaluation system is integrated with its training model, performance on audit teams, coaching and supervision, and mentoring processes. Alpha’s performance evaluation begins when each trainee (“before you start an assignment on an audit” (PRT-

10)) agrees on work performance objectives and performs his/her work to achieve these. Performance evaluation is an ongoing process: “interventions take place on a daily basis, [through] the coaching we provide, the curriculum [formal training] we provide, and that’s good” (DIR1.3-5). Throughout the audit, after completing a task, the trainee is expected “[to] assess [him/her]self” (PRT-11) and record this on a performance summary (five “pillars” (SM-13) were used: whole leadership, business acumen, global insight, technical capability and relationships), which is then reviewed by the coach/supervisor. The coach’s and supervisor’s feedback is then used to assess the trainee’s performance on the specific job, and gaps are identified and a development plan is proposed (“Is there an e-learn available? Or is there some other course I can send you on? Do I need to send you on [another] audit [to develop the competence]?” (PRT-11)). Selwyn took this process seriously:

“At the end of every audit, certainly on a big audit like [Farm-Aid], we make a half-hour time slot for every [trainee] to come and see us. ... We then take the objectives at the beginning [of the audit] and take their performance summary [and] we take our comments and we go through his/her performance on the job. Hopefully what we communicate at that point would not be a surprise to them” (DIR1.2-9).

Alpha’s performance evaluation system was not perfect. Bill was worried about the “inconsistencies in the way different managers” (MENT-13) assessed performance. Selwyn expressed concern that Alpha’s performance management system had weaknesses because some managers:

“... write generic comments [drawn from Alpha’s database of generic comments] which don’t really speak to specific development needs, sign it off, [and] it will be sent back to the clerk and nothing is being learned: ... [its] an administrative process” (DIR1.3-6).

At the end of each six-month period, a performance moderation meeting was held to review and moderate the trainee’s recent performance appraisals. This meeting was attended by the trainee’s supervisors and mentor, and decisions were made for “a promotion from one role to the next ... and within a role ... [with a] money reward” (PRT-12). The performance

moderation was based on performance reviews that were carried out after each audit. As Alex performed treasury work at Farm-Aid, Stan and Selwyn as supervisors conducted Alex's performance review after the Alpha audit. They used a scale of one to four for the performance assessment (a score of four is poor, three is "on par", two "exceeds expectations" and one "you shot the lights out" (SM-13)). "[Alex] would like to be a higher rated individual" (SM-13) and according to Bill, Alex was not "your average Joe"; he was "in the high performing category of [Alpha's trainees]" (MENT-17).

The above shows that Alpha is a "super-structured" (DIR1.3-9) work environment and recognises its "obligation as training environment ... [that] need to deliver to society people who are adequately trained" (DIR1.1-5) professionals. Selwyn viewed audit firms, such as Alpha, as training grounds for professionals who will eventually enter the market as auditors. These auditors play a crucial role in maintaining trust and confidence in financial systems and business practices. However, the audit environment is changing (big data, artificial intelligence (AI) and algorithmic programs are used "to pick up trends and patterns" (DIR1.1-2)) and the shift will change Alpha's training model to address, for example, the fact that ... "people lack the requisite skills to understand and conceptualise big data" (PRT1-2). The new technologies will also change the composition of audit teams ("you can [then] have a couple of data analyst on your team, a couple of system engineers ... linguistics specialists" (DIR1.1-4)). Alpha's structures, systems and practices will have to adapt accordingly.

In this section I introduced Alex and Alpha. Next, I discuss how Alex is an agent in his own development process. It shows Alex's workplace learning experience at an individual level.

5.3 ALEX AN AGENT IN HIS OWN DEVELOPMENT PROCESS

I got to know Alex as an active agent in his own development process. This was evident from Alex's experiences that I observed and captured in my fieldnotes, as well as from the views that he shared during the initial six in-depth semi-formal, and numerous daily informal conversations. During these interviews, Alex candidly discussed his personal characteristics and circumstances, and shared his reflections on his university education and traineeship. Alex's views extended beyond what he had learned and experienced during the Farm-Aid

audit: he included reflections on previous learning experiences, and how they influenced current work/training activities, and on his evolving life plan.

During my seventh in-depth interview with Alex (after he had completed his third and final training year) Alex was eager to share his views on the detail of his final year of traineeship, and to reflect on his training experience as a completed whole. He also readily discussed his rapidly developing career plans and professional aspirations.

Throughout his learning journey, Alex was not a passive learner, but rather an active agent in his own development. Alex's learning was aided by effective self-reflection, problem-solving, making mistakes, seeking learning opportunities, and taking on complex tasks, all driven by his steadfast motivation.

5.3.1 Self-reflection

Self-reflection was an integral part of Alex's learning journey. He regularly pondered the various nuances in the audit profession, and was always mindful of the importance of self-review in his daily tasks and for long-term development. Although Alex tried to be honest with himself, he also recognised the limitations of self-reflection and the bias that can come with it ("I mean, it's you, you are going to be biased when it comes to yourself" (A2.2 -6)). Therefore, Alex sometimes discussed the matters he was thinking about with someone he trusted, such as Bill or Selwyn, in order to obtain an alternative point of view ("Sometimes I need an unbiased opinion" (A2. 2-6)).

Alex set well-defined personal and career goals for himself. As he contemplated the day's events, Alex often consciously reflected on what he had learned:

"I do most of my reflection in the gym, or when I drive back home from work. ... I would think back to all the things that have happened during the day ... what went well and what could be improved. ... I ask myself why certain things happened the way that it did, and what I can do better in future. I also try to think what I did well on that specific day" (A6.1-8).

Over time, Alex realised that morning reflection, after a night's rest, offered a more objective perspective: "I would again try to reflect in the morning after I have slept because how I feel about something on the same day is often influenced by emotion and fatigue" (A6.1-8). This realisation suggests some maturity in Alex's reflection as he was aware that emotion and fatigue could affect the clarity or validity of his reflections.

Self-reflection was part of Alpha's work practice. When Selwyn joined Alpha as a trainee, the firm had a formalised self-review process, which Selwyn still tried to inculcate in 'his' audit teams: "Before you complete a document, [ask:] have you considered what the purpose is, what is the source of your information, what is the extent of your testing, what is the nature of your testing, what is the timing of your testing, what is the conclusion that you have reached and does your conclusion speak to the purpose of what your working paper was set out to do?" (DIR1.1-17, 18). Selwyn maintained that if this type of self-review process was not enforced, auditing becomes a "tick-box process" (DIR1.1-17) where people do not consider their work holistically.

In Alpha's working practices, reflection was often linked with self-review. For example, after each of Alpha's formal training activities, Alex had to complete an e-learning exercise. I saw Alex do this one afternoon at Alpha's office. Alex had to think about what he had learned. Keeping timesheets and recording key points from his working day also helped Alex reflect on what he learned on the job. Reflection and self-review were also an important part of Alpha's assessment process to promote development. "After an audit, as a trainee, you would go back and ... assess yourself and say, 'this is what I achieved and this is how I achieved my goals'" (PRT-11). Keith explained. Rick elaborated on this process: "It's a self-review [process] where you fill out how you have [achieved] each of the values expected of you. ... You would rate yourself based on the goals that you set" (SM-13, 14). Alex shared this documentation with me, indicating the goals he set and reflected on (see Annexure I1).

Bill encouraged Alex to record key development points as part of his performance review after each audit. This helped Alex to think about his future development needs and to consider both the positive and negative aspects of his work. It was not easy for Alex to

record all his reflections (“It is easy to record all the good things I have done, but it is more difficult to identify what I can do better” (A2.2-6)).

During my observation, I noticed numerous times when Alex was obviously reflecting on his work. For example, when, during the planning of the Farm-Aid audit, Alex took his supervisors’ feedback seriously enough to improve his risk assessment skills (“My risk assessment skills have definitely improved. ... [I] know now actually how risk assessment works, after which [to] look into fraud questionnaires, risk analysis ...” (A2.2-1)). Through appropriate reflection, Alex gained a broader perspective of how “we as auditors actually perceive risk and the way management perceives risk” (A4.1-18), and he also realised that he would be “better able to communicate to management the objective of my tests” (A4.1-18) if it is appropriately risk driven. According to Alex, this reflection also had advantages for the future: “It [audit planning] should be much faster and [raise] much fewer questions I would say” (A2.2-2). Moreover, Alex looked at financial statements more practically than mere application of university knowledge, when he reflected on the finalisation phase of an audit: “You can [now] actually pick up a set of financial statements, and learn a lot of new things. ... You actually see how things work in practice, and what people actually put into their disclosures. It allowed me to see the big picture” (A5.1-2).

According to Alex, reflection was part of the process of gaining experience. Reflecting on his first year as a trainee, he recalled that many questions arise when a trainee performs a task for the first time (e.g., “How does the program work, how does a normal working paper look, what do these managers expect?” (A2.1-9)), but after a little experience you realise “this is what I actually have to ask to finish the task ... [or] this is what I’m going to have to require from the manager ... so now, when you redo the task and you put it together, you kind of have a good idea how it’s going to end up” (A2.1-9). Reflecting on the merits of task repetition, Alex saw revisiting tasks (for even the third time) as an opportunity to reflect and realised that he had indeed learned valuable skills:

“If you are doing stuff for the third time, and you reflected on how far you actually came, you see ‘hey, I’ve learned a few things’ ... there is definitely stuff that I did in

my first and second year [of traineeship] ... that I could work with a lot better [in my third year of traineeship]. ... I think it comes with experience” (A7.3).

Even if Alex thought negatively about routine work, he saw its merits. Alex was visibly unhappy and repeatedly complained loudly in the office that routine work was not challenging enough for him (“Normally you learn a lot from financial statement disclosure, but I have done my fair share of financial statements now and most of the changes are just detail-specific and you don’t learn anything new” (FN 1 August)), or that it was “boring” (A1.4-2). On reflection, Alex saw that routine work was worthwhile: “so routine is, it’s crucial, because there are basic skills you need to get ... you [have to] get ways to do it as fast as possible ... [to] save time” (A1.4-2).

One of the most positive experiences I observed regarding Alex’s self-reflection was after his negative performance evaluation. This prompted him to become more proactive in seeking help and feedback. He reflected on what he would do in the future if he “doesn’t understand something” (A4.1-17) and decided on a practical approach: “Try [first, using past experience to] match it with something you have done, something similar, ... then I would go ask the client to see if it is maybe not just my understanding that’s wrong ... then I would say [to the] third-year or manager... help me” (A4.1- 17). Alex also realised the importance of “getting feedback from the manager earlier” (A4.1-17) in the process, and “not just accepting the previous year’s work as correct” (A4.1-17), as it would have “saved a lot of reworks” (A4.1-17).

Throughout his learning journey, Alex, who described himself as a “right and wrong person” (A1.2-12) grappled with the realisation that the real world of auditing was not “always so black and white” (A1.2-12) and that instead, “auditing is ... a bit ‘more grey’” (A1.2-12) than he initially thought. He explained that he would, for example, “look at something [in a way that was] too technical” (A1.2-12) and that he would then approach a “more experienced team member” (A1.2-12) for practical insights. He later realised that “you need to understand the context of the situation” (A1.2-12) and that there is not always a clear answer. This insight stood Alex in good stead in problem solving, which I elaborate on next.

5.3.2 Problem-solving

Alex had a preference for independent problem solving, using readily available resources such as the prior year file, reading material provided by Alpha, his own research, or the firm's technical department. Solving problems gave Alex a sense of pride and achievement, but at the same time, it was very important for him to receive external recognition when he felt it was deserved.

According to Alex, he had an ability to successfully solve problems. He told me that during his first year on the Farm-Aid audit, he had to figure out actions and procedures himself because the person previously responsible for auditing the sections had left the firm and none of the other audit team members were familiar with those sections. The challenge was understanding the impact of the numerous regulatory, operational and organisational changes that had affected Farm-Aid's operations during the year. Despite the challenging circumstances, Alex was able to overcome the problem. During Alex's performance review for the Farm-Aid audit, both Selwyn and Stan referred to instances where Alex was able to solve problems himself. They formally recognised Alex for his ability to write Excel formulas to identify problems in a set of data. Alex was noticeably pleased with this recognition.

Alex's independent problem-solving approach agreed with Alpha's practice which encouraged trainees to explore independent problem-solving and innovation. According to Keith, trainees should be allowed to develop their own problem-solving approaches which provide valuable learning opportunities: "We are not saying 'do it [our] way or die!' ... we don't spoon feed, [we want the trainees to] come up with a solution" (PRT-4). Alex's problem-solving approach reflected his drive to come up with solutions independently. He started by "first try[ing] to figure it out [the problem] [him]self" (A2.1-10) or consulting the prior year file, which was "easy to navigate" (A2.1-10, 11). Failing that, he would then reach out to a peer or fellow trainee as he could then still "claim [he] figured it out on [his] own" (A2.1-10, 11). Only as a last resort, when other options were exhausted, would he approach a manager, as he feared it would negatively affect his performance rating, and he did not want to go to a manager looking "like I don't know what to do ... so you don't want to go empty handed" (A2.1-11).

During my observation of Alex working on the Farm-Aid audit, Alex was determined to tackle problems independently. For example, he had to prepare a consolidated trial balance that included the client's various divisions, and it did not balance. Alex persisted in trying to figure it out for himself. He noted that, "figuring out this trial balance import took me about four tries the first time, but I would always first try to figure it out by myself before asking someone" (FN 2 August). Alex also encountered problems related to interest differences on an Excel spreadsheet. He initially tried to solve it himself by "playing around" (FN 22 September) with the numbers. He explained that, should he fail, he would have to ask the third-year trainee who had audited the division the previous year for assistance. However, when he could not find a solution, he ended up seeking help from a manager.

Alex's problem-solving also extended to research. When confronted with unfamiliar concepts like the Regulation of Interception of Communications and Provision of Communication-related Information Act (RICA) (Act 70 of 2002), he studied industry reports to gain a better understanding of it. He explained that he had "never heard of RICA before in [his] life" (A1.1-1) and that he then "researched the legislation of other countries" (A1.1-1), after which he showed his manager, "this is what [he had] found" (A1.1-1). At Alpha's office one afternoon I witnessed Alex frantically researching information about a new accounting standard (which Selwyn urgently required on his way to a client), using Google. He succeeded and found the answer he required on the website of another Big 4 audit firm. Alex also sought out or researched further information to avoid possible problems: "if something takes me long in [for example] Excel, I would immediately start YouTubing: is there an easy way to do it?" (A1.3-2). I often observed Alex apply this approach, specifically in relation to his use of Excel, and he noted that it "definitely saved [him] hours" (A1.3-2).

On several occasions, I observed Alex sit back when he had solved a problem and admire his work. When he had successfully documented the work that he had performed relating to a computer assisted audit technique (CAAT) that he had run on Excel, he called to me: "Would you look at this working paper? It is definitely the most technical thing I have ever done" (FN 22 August). Looking back on his third year of traineeship, Alex felt that the problem-solving skills that he developed equipped him to identify and address problems with

confidence (“there was [still] problem-solving but definitely less figuring things out” (A7.3-6)). A further indication that Alex was an active agent in his own learning experience was because he learnt from his own mistakes. This is discussed next.

5.3.3 Learning from mistakes

Alex did not easily admit to making mistakes, and even joked that he “never made mistakes” (A3-8). After I quizzed him about past mistakes, he recounted an early traineeship experience where he diligently documented “everything that [he] could find in a file”, only to later realise that some data was irrelevant to creating a listing of contracts for verification (A3-8). This “wasted a lot of time documenting the stuff” (A3-8) and the experience taught Alex that “it’s the client’s problem” if there is not a list, and as a trainee “you can consult with the client and request them ... to find the stuff” (A3-8). After Alex’s initial confession, he also shared an incident relating to the Sarbanes–Oxley Act (SOX) of 2002 control requirements. He was apparently unaware that the testing of completeness of the controls under SOX differed from the local standard procedure, but was adamant this was not due to error on his side:

“It turned out to be a massive issue when it came to the description of the control. My manager told me my work was wrong, but it was something that I was not taught in my training. I felt angry about it, because how was I supposed to know that I was doing my work wrong?” (A3-8).

During my observation, I noticed a few times that Alex made mistakes, and that he did not always take them as learning opportunities. For example, during one of the Farm-Aid status update meetings, Keith mentioned that, during the planning phase, Alex did not check that the component auditor’s IRBA registration was valid, and explained to the team that “it is the individual registration that is important, not that of the firm” (FN 17 August). Later, at lunch, Alex admitted that he did not know he was supposed to check the registration. He tried to justify his oversight by explaining: “I do not want to be a registered auditor; I want to be an investment banker ... I do not want to be in audit for longer than I need to be, and I will in

any case never take the risk of signing financials” (FN 17 August). For him, this detail was not relevant to his seven-year plan.

Another mistake of Alex’s, which he did learn from as it caused unnecessary stress and late-night work, had to do with his task to review the minutes from Farm-Aid meetings. Due to extreme time pressure, Alex decided to carry out his task of reviewing the minutes of Farm-Aid meetings and documenting pertinent matters later in the Farm-Aid planning process, rather than earlier. It was a mistake because the task was quite onerous: “there were a lot of minutes and ... it takes a long time to read through, and ... clients’ minutes always look different. ... This client took minutes of everything ... the amount of rubbish I had to filter through to get to the crucial stuff where it’s applicable for the audit ... and it took a lot longer than what I anticipated” (A2.2-3). Alex learned time management skills from this, particularly that he “had to look at the minutes ... earlier: now in future [I] will know ... it’s not always quick [and] ... not the best thing to do under pressure” (A2.2-3).

It also took a mistake for Alex to become more attentive to detail. Alpha had a delivery centre that handled accounts with various financial institutions and the related confirmations. It was Alex’s task to prepare the details of the many “authorisation letters from the client and the contacts of the bank” (A2.2-4). Due to the complex nature of Farm-Aid, many accounts with many different banks were involved. The process frustrated Alex as he had to enter so much information himself, and he critically questioned “what does the delivery centre now actually do?” (A2.2-4). The task was “not difficult but there is a lot of detail” (A2.2-4) that required a lot of precision and attention to that detail. The process was not flawless:

“I made a lot of mistakes and I had to redo and redo but I picked up my mistakes because there were so many. So, by redoing that like the fifth one, then you realise: ‘Okay, I actually did something wrong in the first one’” (A2.2-4).

During the Farm-Aid audit, Alex was exposed to the auditing of credit notes for the first time, and had to consider carefully the tests he had to perform. Although the task involved a mistake and subsequently provided a technical learning opportunity, Alex learnt more about a relationship with a manager. Alex “initially misunderstood” (A4-2) the objective of the credit

notes test, and the prior year file was not of much help, since “in the prior year, the credit notes were immaterial” (A4-2). Alex sought guidance from Stan, but this led to a heated exchange. Later, Alex admitted to me that he still did not quite understand where the auditor’s responsibility ended, and he was unsure of the point at which he could stop testing. Finally, Alex turned to Selwyn for a better explanation, which he got (“[Selwyn] properly explained to me why we’re doing this test and what are the risks” (A4-2)). The exchange, and Alex’s subsequent actions, led to tension between Stan and Alex. In a follow-up conversation, a calmer Alex admitted to me that perhaps he had questioned his manager too much and also reacted too strongly (“so...those were mistakes”) (A4-3). It was noticeable to me that Alex, as before, did not want to take the blame for the mistake, and was reluctant about offering an apology. He attributed this to fatigue due to work pressure and irritation with the situation, and Alex was confident that he would not make similar mistakes in the future.

Looking back on the Farm-Aid audit, Alex referred to substantive audit work that he delegated to first-year trainees and admitted that he “delegated maybe stuff that [he] should have done [him]self” (A4-11). This led to many review notes from Stan. He learned that some tasks required a more hands-on approach, which contributed to his understanding of efficient delegation in the audit process. A reflection on his first-year traineeship also showed that Alex learnt from mistakes: “You are not sure what you may ask, or how a conversation will go. Initially, I made a lot of mistakes, and sometimes the clients did not even know what it was that I was asking ... I would not ask enough [questions] or I would ask the wrong thing, and then I would get stuck in my working papers” (FN 10 August). Due to Alex’s leadership qualities and drive to achieve, he did not hesitate to seek learning opportunities. This is explained next.

5.3.4 Seeking learning opportunities

Alex was a strong advocate of learning new things. According to Bill, Alex was “always trying to look at better ways ... to do things” (MENT-9), and when he completed a task Alex was always looking for the next task: “He [Alex] would say ... ‘now what must I do?’” (MENT-9).

Unfortunately, according to Alex, new learning opportunities during audits were sporadic events, overshadowed by the great volume of everyday tasks:

“When addressing a new problem or task, you actually learn something, but I would say that is only about 30% of the time. [Most] of the time it is just the same principle being applied to a different scenario. Obviously, you will learn some detail about the client, but you won’t feel that you have actually learned something (A2.2-2)”.

Despite this negative sentiment, I noticed that Alex performed several new tasks during the Farm-Aid audit. But in his final year of traineeship, the work on the Farm-Aid audit was routine for Alex, and he felt that he was “... mothballing along ... I couldn’t do it anymore. There was nothing on file that I haven’t done ... it was terrible” (A7.3-6).

Alex was given several tasks during the Farm-Aid audit that required him to learn something new. For example, Selwyn assigned to Alex the planning of the audit (a task normally entrusted to a third-year trainee), and this led to new learning opportunities. When Selwyn followed up with Alex about the calculation of materiality on the Farm-Aid audit, Alex said that he wanted to attempt the task on his own, which Selwyn agreed to. While giving Alex this opportunity, Selwyn and Rick coached Alex through the process to ensure that he “[did] not go off on a tangent” (FN 10 August). Alex also asked Selwyn if he could draw up the group instructions for the component auditors independently, and Selwyn again agreed, but reminded Alex that he could ask Rick for guidance. Alex learnt about the details of the instructions and how Alpha covers their own audit risk: “I learnt a new principle when we discussed the group instructions in that we actually send detailed instructions to the component auditors ... but other than that, it was easy” (FN 3 August). When Alex applied the independence test in practice he also worked independently:

“I always knew about independence [as a concept], but I did not know we actually do a detailed analysis of our fees and services that we provide to the client. I can now see that a lot of effort goes into deciding whether to accept an audit client” (A2.2-1).

When time allowed, Alex took the opportunity to research his clients, to add value to the audit file and to learn more about the industry. But, due to work on audits being allocated according to time (“you’ve got time, but ... like you’ve got normally 5 hours for sections” (A1.1-2)), there was not always time available to indulge in such learning opportunities. During the planning of the Farm-Aid audit, Alex did have some spare time, and he made an effort to better understand the client and industry to determine “if there’s more that you can offer, what benefit, what value-added can you see” (A1.1-2). Alex used an Alpha database with “company info, and [another database] to provide business info and industry analysis” (FN 2 August).

Alex repeatedly expressed his desire to be allowed to sit in on an audit committee meeting. He saw it as an ideal learning opportunity, but was nevertheless realistic: “I can’t sit in the audit committee with all the directors ... I think it’s probably expecting too much” (A2.2-7). In his third year of traineeship, this opportunity finally came: “In my third year on [the audit of a company that manufactures trailers], Selwyn had an urgent meeting and he couldn’t attend [their] audit committee meeting, and then I went with the partner and it was gold!” (A7.1-1). At this meeting, Alex observed interactions between auditors, shareholders, and other client stakeholders. “It was interesting to see what the actual shareholders would ask and what was relevant for them and what they would take seriously, and what they didn’t understand” (A7.1-1). In addition to Alex’s search for new learning opportunities, he also learned by performing complex tasks, as explained below.

5.3.5 Performing complex tasks

Alex was six months into his first year of traineeship before he was assigned ‘more difficult’ tasks. From then on, Alex’s work became more stimulating. Although Alex found complex tasks stressful, he liked the challenge of testing and demonstrating his own abilities, and I could see how successfully completing a complex task changed Alex’s demeanour – he acted with confidence and was positive. Regardless of whether Alex was initially successful, he regarded such tasks as good learning opportunities. Alex viewed audit firms as “a deadline environment” (A7.4-5) and I observed that complex tasks or extensive tasks were performed under pressure which had a significant impact on Alex’s emotional state, resulting

in sarcasm (e.g., whispering “thank you [Stan]” (FN 27 September) through clenched teeth, and: “I just hate this job” (FN 29 August)), and “annoyance” (FN 28 August), making it “hard to stay positive” (FN 29 August). He was also afraid of making “mistakes due to anger and frustration” (FN 30 August). Thus, Alex chose to “pace [his] work” (A2.2-4), to have enough time to understand the task well, so that he could work with confidence when the pressure increased. During the Farm-Aid audit, Alex was not only responsible for the planning of the audit, but also for setting up the planning meeting with the audit director (Selwyn), managers (Rick and Stan) and the partner (Keith). I observed Alex arrive early for this meeting to ensure the boardroom was clean and ready. While awaiting the attendees, Alex explained to me how he had prepared for the meeting:

“I had to read the internal audit report and any other available information that could be an indication of a significant risk. Meetings with partners are rare so I will always be prepared when I know beforehand that they are attending. I made sure I [understood] all the points on the agenda. I had the prior year file to obtain information [and] I asked the library to send me a sector summary. I learn a lot when reading up on the industry, but I [will] probably learn more [about the industry] when at the client. Then I have the opportunity to ask about the business and to see how certain aspects impact on the financial statements” (FN 27 July).

Alex was noticeably nervous during the meeting, and he had to answer many questions from Keith regarding controls, risks and assertions, related to the client. For the task of planning the audit, Alex had to “make sure [he] knew what’s changed ... what the company does, how the year [had gone], [also in] the sector” (A2.1-7). However, Alex was enthusiastic about the task: “There’s a lot of freedom ... it’s interesting ... but it’s also stressful” (A2.1-8). He explained to me the complexity of the task: “There are a lot of moving parts in planning and there’s a lot of stuff that you need to comply [with]” (A2.1-8), such as the Alpha “internal independence policy, applicable legislation, understanding the entity and changes, the group structure, the directors, the contracts, the minutes” (A2.1-7). He further expanded on the list to show the extent of the task: “It was the risk assessment ... analytics, its fraud questionnaire ... internal audit reports, its prior year findings ... tax ... IT management ...”

(A2.1-8). After completing the task, Alex looked relieved and satisfied. He ended on a positive note, exclaiming: “I like doing planning” (A2.1-8).

During my observation, Alex was assigned three complex tasks. He had to audit accounts receivables for Farm-Aid, and explained that as part of a financial services client, it was “the core of the company ... it was quite complex ... it was a mission” (A4-1), because the environment was difficult (“we didn’t have IT reliance on a lot of the systems” (A4-1)), and had to perform extensive substantive testing. Alex played a key role: “I had to develop a lot of tests” (A4-1), and these were “checked by the manager and the feedback was good” (A4-2). He found the task quite challenging and explained: “It was stressful because it was quite new to me. It ended up being much more difficult and stressful than I initially thought it would be, but there [were] a lot of things that I think I learned from this task” (A4-1).

A further complex task that Alex faced on the Farm-Aid audit was to determine final payment dates for some debtors. Alex found this difficult and frustrating as he tried to develop an alternative way to perform the test, before Stan suggested asking Alpha’s IT team to test the system, if the client could not assist. Stan explained to Alex the importance of obtaining this information, and how such an audit test would work in an ideal situation, finally remarking that “[he/Alex] has a solid base now” (JM-9). Stan also admitted that it was “bad” (FN 28 August) that Alex had to perform the test on his own, and that it “was unfair towards” (JM-10) Alex, because if he were part of a team auditing a bank, there would be more resources allocated to auditing debtors’ terms and conditions. I could tell that Alex was feeling despondent, and during one of our informal discussions Alex admitted he felt “stressed” and “annoyed” (FN 28 August). Alex remained worried about the test (as it affected other testing), until Stan agreed that the client should be asked to explain the process to them; as Stan later conceded, understanding the client’s process and intention was a good starting point. Stan also believed that the process could not be as flawed as Alex initially believed it to be. It turned out that Stan was right: Alex had been too critical.

Alex also had to test a derecognition model (relating to debtors sold to a bank) to determine if the model was reasonable. This was another complex task on the Farm-Aid audit, because the use of an actuarial model and the application of International Accounting Standard (IAS)

39 were required. Alex commented: “[It was] the most technical thing I had ever seen ... but it was too important for me to figure it out on my own” (FN 21 August). Rick coached Alex on “IT and specific IT stuff” (A4-11). In the end, Alex received a good rating on his technical performance, as the approach that he suggested was “technically sound” (A4-13), even though they also consulted an Alpha expert. This positive recognition was much more beneficial to Alex than the effort to complete the complex task: “It is nice to receive recognition for performing complex tasks. It builds confidence when they take my suggestions to heart, or when they say, ‘well done: this was a difficult section; it was not expected at your level’” (A6.1-13).

The Farm-Aid audit was not Alex’s first exposure to complex tasks. Alex’s most stressful client was Teleco (a listed client), where, due to public interest in the published financial results, “the client has a high-risk profile” (DIR1.2-5). It was, in retrospect, also the client that meant the most to Alex in terms of work: “After I worked on a listed client (where there was a lot of pressure), I am not afraid of my other clients anymore because I know what [pressure] I can take” (A2.2-3). Working on the Teleco audit required Alex to come to terms with the complexities of SOX’s requirements: “There is literally no tests of controls [that could be considered] more difficult. If there is anything that I will be able to do after these three years, it is tests of controls” (A3-11). For Alex, big tasks, where many routines or processes had to be completed within a limited time period, were also stressful. He managed such situations by ensuring that each task was performed correctly and accurately the first time, to avoid having to re-do the work later; and additionally, he regularly checked his work with his supervisors:

“Reflecting back on the control phase of the Farm-Aid audit that I was responsible for in the [previous] year, I found it ... a daunting task, because of the volume of files and information I had to work through. If I did one incorrectly, I would have done all of them incorrectly, and then I would have [had] to redo it all. ... [T]he whole time I made sure that the manager was happy, and if he was happy with something, I replicated the process because I didn’t want to come to the end and then the manager tells me that it was wrong and should be redone” (A3-5, 6).

At Alpha, audit team members were assigned based “on the size and the complexity of the client” (DIR1.2-5). The Farm-Aid audit team consisted of different layers of seniority, who could help deal with difficult situations or complex tasks. During his third year of traineeship Alex was allocated more difficult tasks: “There was a lot of report writing and concluding on stuff. ... There were challenging things, like the [audit] report, preparing and taking responsibility for audits” (A7.2-6). Alex did not perceive these to be technically more difficult: his view was that they were “marginally more” (A7.3-6) technical than those he had encountered in his second year of traineeship. Moreover, by the second half of his third year, all tasks had become routine, which Alex experienced as extremely frustrating (“yuck, I died” (A7.2.2)), as he had “done everything 100 times” (A7.2.2) before. In the audit environment where Alex’s work was extremely stimulating, stressful and also boring, motivation was a key factor in his development and this is discussed next.

5.3.6 Motivation

Alex’s levels of motivation depended on the type of work he had to do. He was more motivated for intellectually challenging work where high risk gave him a sense of responsibility: “[Then it is] important for the partner ... [or] being reviewed ... so that’s nice because it makes you feel like you got some responsibility, that it is legit ... it is not just ticking and bashing and whatever” (A2.2-7). Although such tasks made Alex feel nervous at times, they were still his preference over tasks that required a “pedantic” (A2.2-5) approach. For example, Alex admitted that drafting an engagement letter or an audit report (legally binding documents), motivated him to double-check his work to ensure its quality. Otherwise, Alex struggled with work that required close attention to detail (“The fact that I don’t like doing it makes it more difficult for me to do, whereas it should actually be something easy to do” (A2.2-5)).

Alex also thrived when working under pressure: (“Pressure, I would say it’s very important [provided it was] ... well-managed ... [with] steady starts before picking up” (A2.2-3). Work pressure led to high productivity: (“Then you will actually be surprised how much you can do” (A2.2-3)), but Alex was frustrated when he had to redo certain work when his managers

“changed their minds under pressure” (A2.2-3), since he did not “want to redo things when I’m under pressure” (A2.2-3).

Selwyn appreciated Alex’s enthusiasm for taking on challenging tasks, even when others chose to avoid them. This drive was evident when Alex expressed his desire to work on the Teleco audit, even though it required long hours: “He [Alex] said he really wants to work on the [Teleco] account ... its long hours ... I’d rather work with people that are willing to work” (DIR1.3-7). Bill was equally impressed with Alex’s perseverance, which motivated him to sit “until every single thing is done properly because he wants to understand how it works ... he doesn’t let go” (MENT-8). He contrasted Alex with other trainees who did not have such a sense of responsibility, and relied on managers (“the audit fairies” (MENT-8)) to complete their work.

Extrinsic motivation was also decisive for Alex. He wanted to do more than the basic requirements of his tasks to impress his managers and appear/be recognised as competent: “It is things like these that are crucial to know about if you want to make a good impression, so I would look for things that are not normally expected from me” (A1.2-6). It was important for Alex not to “look incompetent” (A1.2-6), and this in turn motivated him to perform well and obtain a good performance rating (“so, to have a good performance [rating] would definitely motivate me” (A1.2-7)). Alex’s personal goals were also extrinsic motivations. He wanted to complete relevant e-learns, in order to align his knowledge with his long-term goals, especially in relation to entering the international labour market. He actively sought to expand his knowledge in areas such as SOX controls, PCAOB and United States’ Generally Accepted Accounting Principles (US GAAP) to further improve his career prospects.

Alex’s intrinsic motivation came from being able to add value for his clients, and therefore he wanted to stay abreast of relevant issues (“your clients also read news and if they want to discuss something you need to be able to respond with an informed answer” (FN 14 August)). And although certain trainees wanted to complete their traineeships as quickly as possible because “auditing is not a sexy profession” (DIR1.2-13), Selwyn saw Alex as “one of those people ... [who] want to get the most out of their articles [(intrinsic motivation), even

though] ... they want to do something else” (DIR1.2-12). A further motivation intrinsic to Alex’s character was his belief that “lifelong learning is crucial” (A1.2-4), “... you have to read up on everything ... how can you have an opinion on something if you don’t know? ... It is an ongoing process” (A1.2-6). According to Alex, he lived in a time of “continuous development and financial innovation” (A1.2-4), and he was critical of older colleagues (“fossils” (A1.2-4)) who were apparently contented with outdated knowledge: “I see them in the office, they are irrelevant ... yes, they’ve got practical knowledge, but they sometimes miss the ball” (A1.2-4). Alex admitted that, although he would like to spend more time becoming familiar with new developments in the field, time pressures in the workplace did not always allow for this:

“At University I [could] study the new [financial reporting standards] by day, and by night-time I was an expert on it. ... I can see the benefit in the workplace ... but [in the workplace] these new developments are tough ... I can [afford to] spend maybe half an hour reading through a new standard” (A1.2-9).

According to Selwyn, there were several demotivating factors that hindered trainees’ learning development, such as “overtime ... perceived favouritism of managers ... [Alpha] doesn’t do enough to address its environmental footprint ... the profession is not advocating a healthy lifestyle ... [and] there is a disconnect in the values of the older generation versus what they [trainees] aspire to” (DIR1.1-9-11). In Alex’s case, the biggest demotivator was the rigidity of the training system’s structure, which prevented him from “lessening the time” (A1.3-9) of his training contract. Even if he did his work faster and received a good rating, he could not progress through the system any faster, and was expected to “help with something else on the audit” (A1.3-10). Alex was an advocate for a more flexible structure that would enable trainees to complete their traineeships once they had mastered the required competencies, even if this was achieved in less than the (currently mandatory) three-year period: “It [traineeship] shouldn’t be like that. It is not school where in Grade 4 you need to know this and in Grade 5 you need to know this ... It should not be fixed that we say ‘because you are now here, you can only do this’” (A7.4-7).

In this section I shared insight into Alex’s learning at an individual level. In the next section, Alex’s learning is discussed with a focus on its social level.

5.4 ALEX, A VALUED TEAM MEMBER

I observed Alex and his colleagues at Alpha’s offices and at that of the Farm-Aid office, and I gained further insights through both interviews and informal conversations. Alex’s views on workplace learning at Alpha were typically supported by his colleagues, although there were occasional differences in opinions.

In the open-plan office where Alex worked, the setup was informal, featuring long desks with longitudinal centre dividers. Desk spaces were unassigned, occupied on a first-come, first-served basis. Despite this, Alex preferred a specific spot near the junior managers. The third-year trainees, second-year trainees, and first-year trainees were each grouped together, as depicted in the office floorplan below.

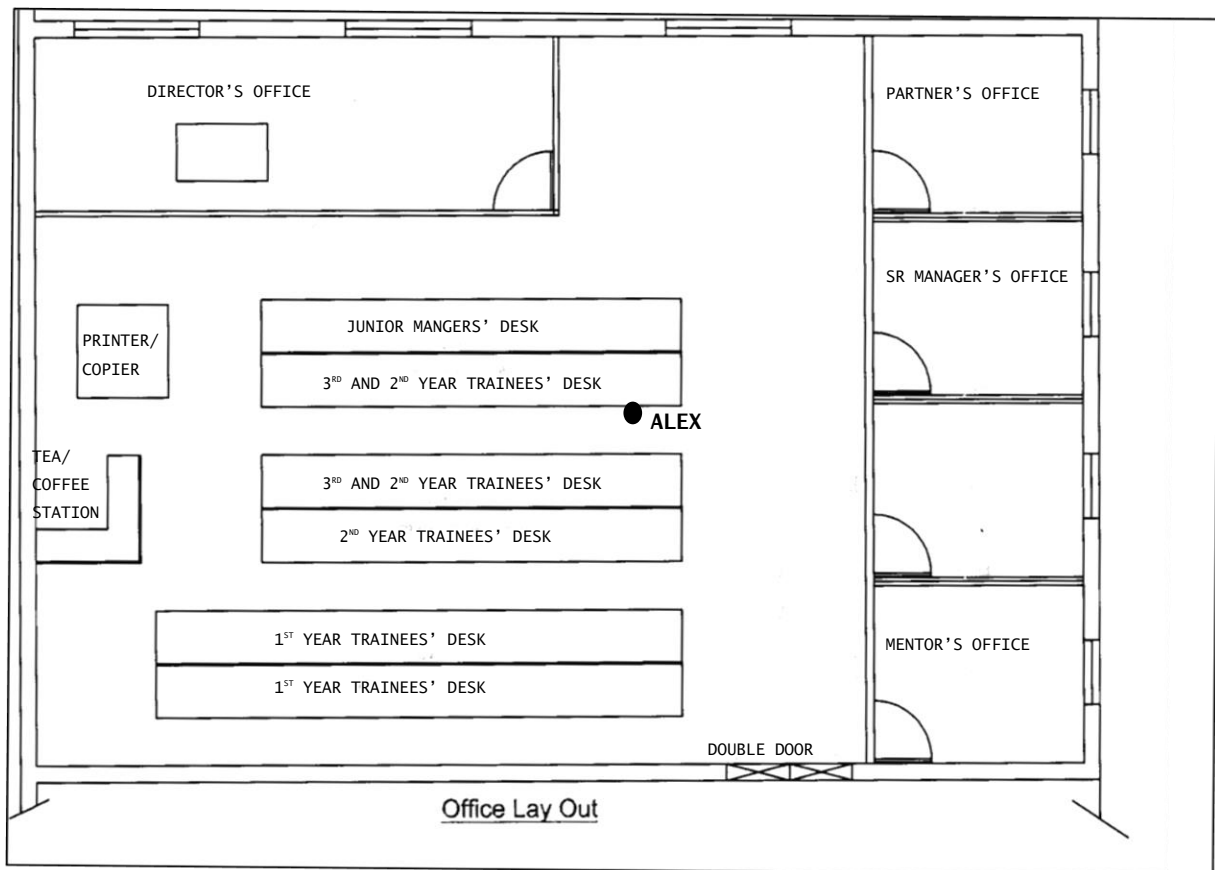


Illustration 5.1 Alpha open plan office floor plan

(Source: Recreated from fieldnote (FN 1 August))

The office environment was characterised by a laid-back atmosphere, filled with casual chatter and jokes. Team members frequently engaged in work-related discussions, and often sought advice and shared insights on, for example, computer functions and other work-related matters.

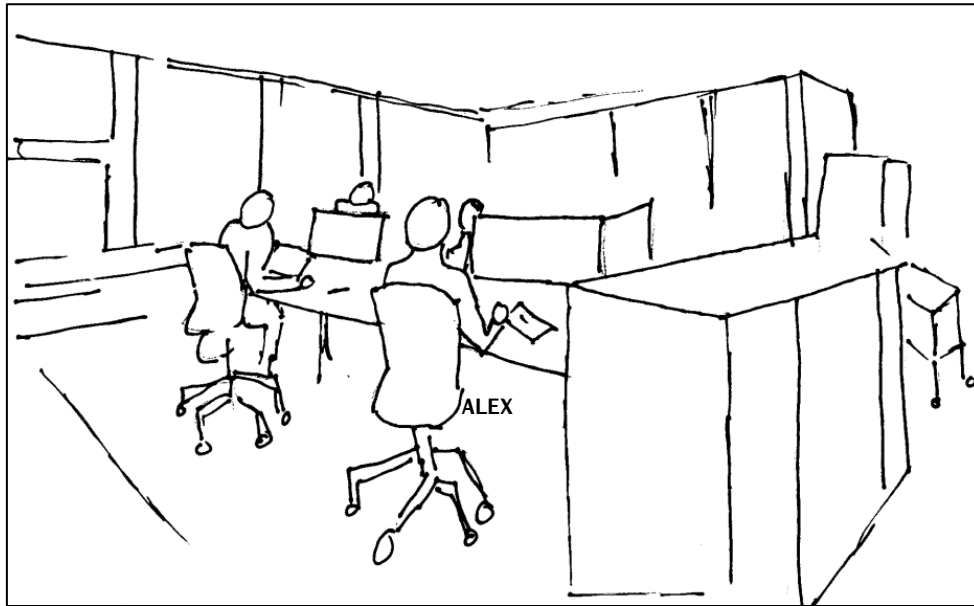


Illustration 5.2 Working in the Alpha open-plan office

(Source: Recreated from fieldnote (FN 1 August))

Before the Farm-Aid audit commenced, I attended the planning meeting with Alex, in a small informal boardroom at Alpha's offices. The meeting was attended by Keith (who had to leave early), Selwyn (who arrived late) and Rick and Stan. The atmosphere was initially quite tense, with Alex excited and nervous because Keith, the partner was present in the meeting. After Keith left, everyone seemed to relax, drinking coffee and making jokes, before getting back to business.

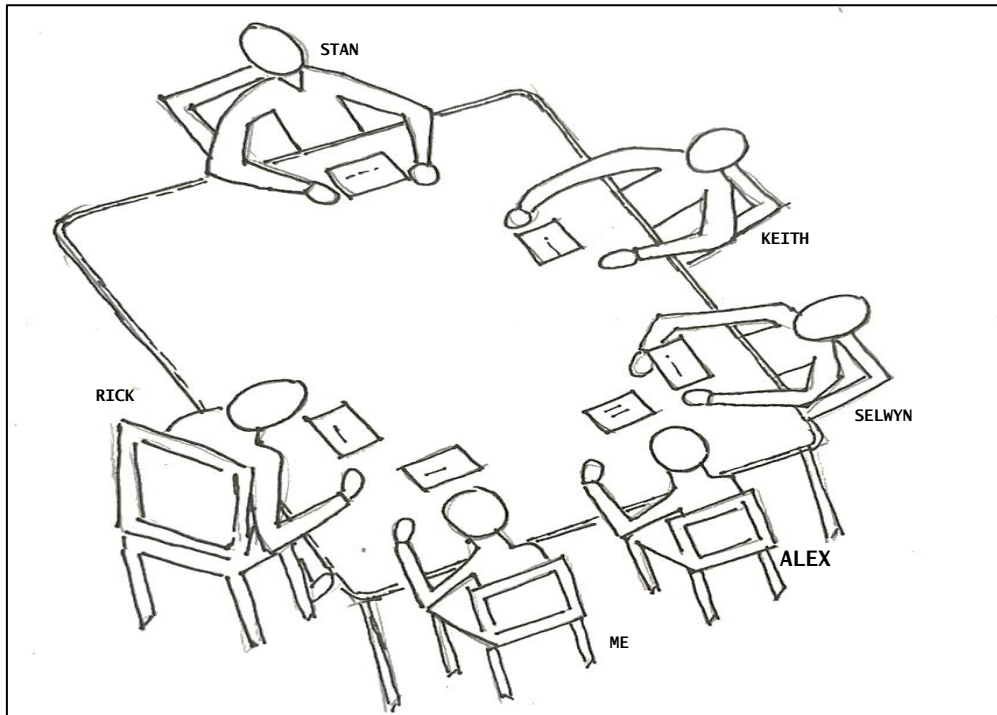


Illustration 5.3 Alpha informal boardroom used during the planning meeting

(Source: Recreated from fieldnote (FN 27 July))

I met the entire Farm-Aid audit team during the ‘kick-off’ meeting held at Alpha’s offices. The meeting took place in a formal boardroom, with a long oval table. Keith, the partner, chaired the meeting and sat at the head of the table. The overall atmosphere of the meeting was rather formal and structured. During the meeting, there was a perceptible stiffness in the air. While questions were encouraged, the trainees were noticeably quiet. Most questions and discussions were between Keith and Selwyn, thus at the highest levels of the audit team. This emphasised the hierarchy in the audit team and signalled the relative status and level of rapport between Keith and Selwyn. My impressions were that the formality of the setting and the reservedness of the trainees contributed to a more subdued atmosphere, and that the meeting was very business-oriented, to deal with the business of the day matter-of-factly and effectively.

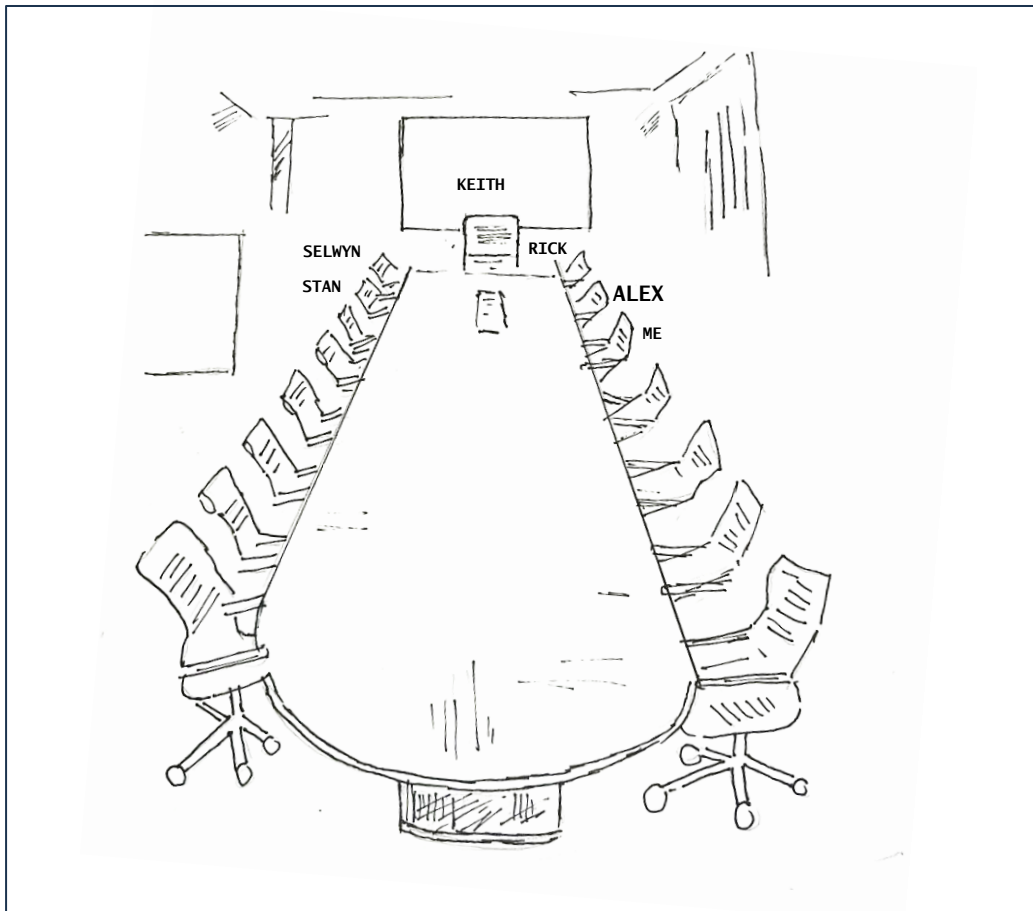


Illustration 5.4 Alpha formal boardroom used during kick-off meeting

(Source: Recreated from fieldnote (FN 14 August))

On the same day, directly after the kick-off meeting, the Farm-Aid audit team began their work at the client's offices, located in a town about 70 km from Alpha's offices. The atmosphere at the client's office was noticeably different, much more relaxed and even welcoming. The audit team used a boardroom as its office space. It had a long rectangular table around which the audit team sat; in the corner of the room was a small table with coffee and tea-making facilities. Although there were no specific seats assigned to the individual audit team members, and everyone could sit where they wanted, Alex usually sat at the end of the table, near the door, and close to the third-year trainees. With Morris working separately in another office, the seating arrangement typically looked like the illustration below.

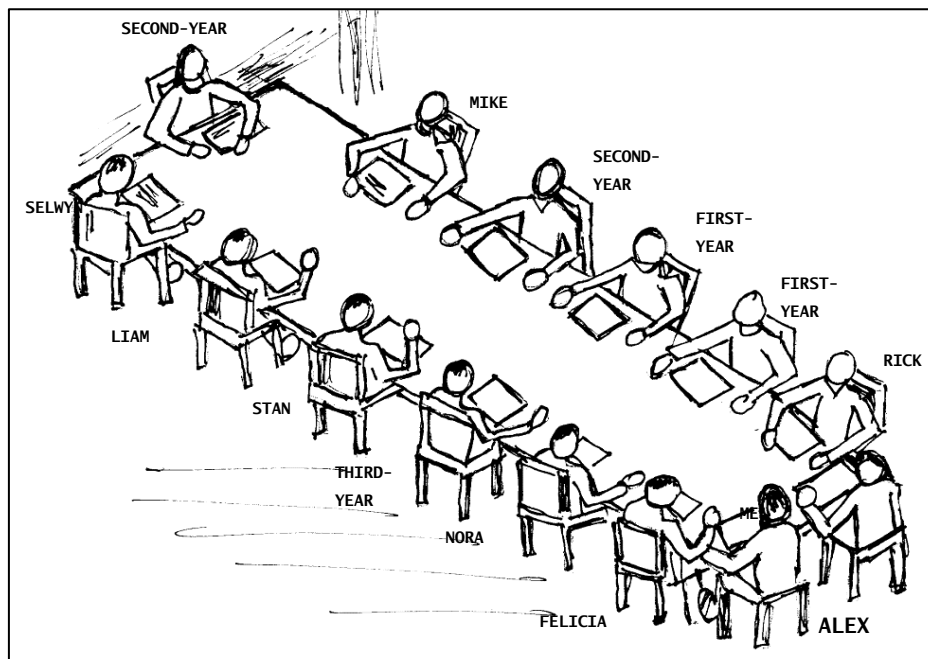


Illustration 5.5 The Farm-Aid boardroom

(Source: Recreated from fieldnote (FN 17 August))

Selwyn was mostly present, except when he had commitments with other clients or when he was away on a short overseas trip. But, at least one of the managers was always present. Conversations in the boardroom were casual; they ranged from banter among themselves, to work discussions and other topics that often veered into discussions about television shows. Alex, usually intensely focused on his work, did not always participate in these frivolous conversations. During lunch breaks, the team gathered outside to enjoy their meals, steering clear of client-related discussions during these informal periods. Notably, Alex occasionally chose to have his lunch separately, after the rest of the team had already eaten.

At times, Alpha organised “social interventions to build rapport and comradery within divisions and across divisions” (DIR1.3-6). One such event took place during my observation period, and the trainees were very excited about this. The trainees also talked about the functions that they had at the end of each audit, and how they were looking forward to the Farm-Aid audit function, as it had been a lot of fun the previous year. On a specific day

during my observation period, Alex was looking at pictures on the internet of a wildlife estate where Alpha would be having their “weekend away” (FN 1 August).

The above sets the scene for Alex’s learning as part of the Farm-Aid audit team. In the following sections, I discuss how Alex’s learning was influenced by supervision and feedback, coaching, learning from others, working alongside others, the mentoring processes and collaboration or teamwork.

5.4.1 Supervision and feedback

As previously explained, Alpha’s coaching and supervision process is integral to its training model and is embedded in the hierarchical structure of an audit team. The coaching and supervision process consists of different interdependent parts: supervision, feedback and coaching. These actions happen on-the-job/while work is being carried out, and this section focuses on the supervision and feedback parts. An audit team’s supervision structure was influenced by the size and complexity of the audit, and there was “a lot more supervision on bigger clients than on smaller clients” (1T-1-5). For the Farm-Aid audit, Keith had overall responsibility, and was supported by Selwyn, Rick and Stan, and the trainees. Feedback was given as work was performed, through review (or coaching) notes on the AuditPro system, Alpha’s main audit program (a mainframe database for Alpha’s audit methodology, working documents and relevant client information), as well as through face-to-face and less formal email communication between supervisors and team members.

An effective supervision and feedback system requires timely feedback from supervisors. At Alpha, feedback had to be timely so that corrective actions could follow: “It does not help telling somebody they are underperforming six weeks after they did the work” (DIR1.2-2), Selwyn explained. Keith also emphasised the importance of timely feedback: “We want it to happen on the job. [A trainee] can immediately get feedback on [the] way [a task] should have been done ... on the job, timely – very important to us” (PRT-8). Availability of supervisors was non-negotiable: “Supervision is good at Alpha because I think all the managers make a big effort in sitting with the teams and making sure that they get stuff right” (MENT-12), and if they were not physically present, supervisors had to be “always available

to chat on the phone, and to quickly ask a question [to] make sure that [trainees] are [moving] in the right direction” (3T-1-6). During my observation, the managers were mostly present, with rare, brief exceptions. For Morris, this practice was very helpful: “It helps so much if they’re there and we can just ask questions while they’re there instead of writing it down and asking them later” (1T-2-2). I noticed that, when no managers were present, there was a lot more talking and joking in the boardroom. However, such interludes were brief and Alex would typically be the one to refocus the team.

At Alpha, all audit team members must agree on work performance objectives and perform their work accordingly. Supervision and feedback were closely linked to this requirement. At the start of the Farm-Aid audit, during the planning and kick-off meetings, Selwyn and Keith communicated the deadline for the completion of the audit as a whole to the audit team, shared objectives for the team and described work review processes. At the planning meeting, Selwyn also outlined his expectations for Alex and talked about the objectives Alex had formally set for himself. Selwyn was able to monitor the progress of the audit team on the AuditPro system, and he showed it to me on his computer screen:

“[Alex] must have all of these [working papers] finished With the help of [AuditPro] I can at any time see where my team [members] are with their work. I can track specific tasks ... I can monitor everyone at any point in time” (FN 1 August).

Liam’s view was that due to AuditPro and various internet tools “the managers and supervisors know what you’re doing ... the supervision is good” (1T-1-5).

I observed how Selwyn monitored Alex’s work progress and when he gave Alex a priority list to ensure good progress. Both Selwyn and Rick reviewed Alex’s planning work (Selwyn had ultimate review responsibility), and because they used AuditPro this enabled a near-live/real time review process. For example, they wrote review notes on the file for Alex to address. Rick made review notes related to the layout and structure of the working papers, and reminded Alex of things he had missed. Alex described an instance where Rick “raised a [review note] on the risk assessment working paper. It helped because I missed it in the [working paper]” (FN 1 August). During the course of the audit, Selwyn wanted regular

updates on everyone's progress so he could keep Keith informed of the team's progress. Keith visited the audit team at least once a week to lead the weekly status update meeting. On one such occasion, Selwyn arrived early because he wanted to "check with everyone before the partner comes in ... otherwise, the partner is going to wonder what we are doing here" [FN 21 September]. About halfway through the audit, Selwyn wanted to meet individually with each of the team members to discuss their progress. When it was Alex's turn, he informed Selwyn of the work he had done, after which Selwyn wanted to "quickly go through the approaches" (FN 4 September). Selwyn expressed his satisfaction with these approaches, but said there was still "a lot to be done" (FN 4 September).

Supervision styles of managers differed ("some managers attend to more details" (A2.2-2)) and this was clear from the intensity level of the supervision: "Supervision is very dependent on the style of the manager ... some will delegate all of the work and take on more of a management role" (SM-10). Alex was opposed to "excessive" supervision and interpreted this as his managers failing to trust him. Once managers realised that Alex consistently delivered quality work, they gave him more "freedom" (A2.1-4) to work on his own: "they don't really check up on you every stage ... you are treated like a professional" but it "also depends on your track record" (A2.1-4). Nora described her experience as one of declining levels of supervision as managers "trust you until proven otherwise" (3T-1-7); and that this meant "they're not looking over your shoulder all the time ... but they're always available to help you" (3T-1-6, 7). As Alex gained more experience, his supervision decreased: "So, supervision was in the beginning a lot, and [later, his third year of traineeship] it was a lot less, like almost nothing" (A3.1-7). Managers would "see your point of view much more, they would understand you" (A7.2-1) and he attributed this change in managers' attitudes to trainees who performed well and consistently showed "what you can do" (A7.2-1).

Selwyn preferred to be with his clients ("so he will be there a lot. ... Certain managers only visit their clients once a week, but it also depends on how busy the manager is" (SM-10)), and he was strict, but not overly strict, with his supervision. When some of the trainees spent too much time outside for tea breaks or when they became too chatty in the boardroom, Selwyn would call on them to continue with their work. Liam appreciated Selwyn's supervision: "I think the supervision is good because as soon as somebody starts slacking

and not pulling their weight, [Selwyn] would say ‘listen, we need to get this done’” (1T-1-5). Although Selwyn provided overall supervision, Stan was responsible for directly overseeing Alex’s treasury work on the Farm-Aid audit. Alex found it difficult to please both Selwyn and Stan because they followed different management styles. While Alex understood Selwyn’s strictness, he felt that Stan’s supervision was excessive.

Alex felt that Stan was “questioning everything” (A4.1-12) and that “the supervision was a bit too much” (A4.1-12). By way of rationalisation, Alex argued: “Maybe he still needs to learn to trust me, or maybe it was just because he was new on the audit and needed to clarify a lot of things for himself, ... but I feel like the supervision was a bit too much, and it made me feel like a first-year again” (A4-120). According to Alex, the problem was because Stan did not trust him and without that trust, they could not comfortably “sit [down] and discuss [matters]” (A4.1-12), which would have led to a more positive supervision experience. My impressions of Stan differed from those of Alex. Stan appeared to be a confident young manager who, perhaps, just needed some refinement, specifically in his written communication skills. To me, it simply seemed like their two personalities clashed.

Stan felt that Alex undermined him (“[Alex] constantly went back to [Selwyn], which was not ideal because then he would undermine me” (JM-11)), and repeatedly challenged him about “why [he was] saying things” (JM-10). Stan attributed Alex’s actions to a negative attitude, and believed that Alex had little respect for Stan’s management position because he was until recently a fellow trainee. Stan recognised that “it’s good to debate things to some extent, [but] there should also be some sort of [respect]” (JM-10, 11). According to Stan, Alex’s listening skills were lacking and Alex usually jumped to conclusions and made assumptions before he finished listening to Stan’s instructions or reasoning:

“He must learn to listen. He has his own mindset or his own view of how something should work out. When he listens to you, he tries to place it into his perspective and then he misses a lot of things that you tell him” (JM-14).

My impressions were that Alex did behave respectfully. Although there were many disagreements on Alex’s part, it seemed that Alex just wanted to clearly understand what

Stan meant; he wanted clarity on the necessity for and reasoning behind the audit approaches Stan was advocating.

I observed some of the disagreements between Stan and Alex where they had long discussions without reaching a conclusion. For example, when Alex questioned Stan's view that the risk associated with the bad debt write-off estimate was high, they spent time debating the controls over the estimate. According to Stan, the controls did not reduce the risk, but Alex disagreed and his first reaction was to get Selwyn's opinion. Selwyn was overseas and unavailable. Alex complained that: "It's very difficult with [Selwyn] not here, as it could have saved a lot of time if I asked him some of the things" (FN 28 August). On his return, Selwyn met Stan and Alex in one of the other boardrooms at Farm-Aid's offices, and the three of them had a long discussion, during which many of the issues between Stan and Alex were resolved, but the undertone of dissatisfaction was still present. Very frustrated with the situation between Alex and Stan, Selwyn decided to discuss it with Alex one afternoon on the way back from the client, as he "could no longer stand the passive aggressiveness between [Stan] and [Alex]" (FN 29 September). Selwyn instructed Alex to change his attitude and reminded him that he was not infallible. The bickering between them took up a lot of time and effort, with Selwyn expressing to me that: "It is exhausting to see them having a 40-minute discussion about how to corroborate something" (FN 29 September). Selwyn conceded that "[Stan] should have invested more in studying/reading some or other info on the client before he joined the team" (FN 29 September), but he also reminded Alex of Stan's background in financial services and suggested that, given Alex's aspirations to one day work in that sector, he could benefit from Stan's technical knowledge. Finally, he told Alex that he was "going to come across a lot of [Stans] in [his] life and being aggressive is not the answer" (FN September 29).

"This is [Alex's] greatest shortcoming," (FN 29 September) Selwyn told me later that afternoon, referring to the fact that Alex liked to challenge his managers and that he did not seem to realise that such behaviour was not acceptable to all managers. "On the [Teleco] audit [Alex] did very well, but he infuriated the other director that he worked under, to such a point that she wanted to break his neck" (FN 29 September). Stan, who had first-hand experience of Alex's actions, described his supervision experience with Alex as follows:

“Initially he [Alex] didn’t want to do things differently than previously, and he could not see why we were changing everything. ... Then [Selwyn] got involved and we sat together and devised an approach and [Selwyn] basically backed me ... and I think that set the bar. So, from then, going forward it was easy to tell [Alex] how we were going to get comfort over this, how do we test that, and [that] I was also open [to suggestions]” (JM-11).

Alex later regretted letting his emotions get the better of him: “Emotions make things difficult” (FN 30 August).

Alex was not the only trainee to experience negative supervision. When Edith worked on the Teleco audit, she felt that she was not properly supervised: “During the [execution phase] at [Teleco] ... I didn’t feel like there’s any supervision at all. I’m just winging it ... my manager was never there. ... So, I would contact the previous [manager] and he actually phoned me from [abroad] and tried to help me” (2T-2-11). In contrast, Mike preferred to have less supervision and felt that this provided a better learning opportunity, as opposed to when managers were present the whole time: “When they put trust in you ... you have got to think more, you have got to challenge yourself. ... So, you are applying yourself more” (2T-1-8, 9). Mike criticised his supervision during the Farm-Aid audit because management was always present and, in his view, provided too much supervision: “If you have a problem, you can just tell [Stan] ... you just have to raise your hand and say ‘[Selwyn], what do you want to do?’ We don’t think ‘why is this a problem? What [needs to] happen?’” (2T-1-9).

During Alex’s second year of traineeship, he was at times responsible for managing the first-year trainees’ audit deadlines as it was expected of “seniors [to] ... supervise the juniors” (DIR1.2-5). However, it was not until he was a third-year trainee that Alex became fully responsible for supervising others. Towards the end of his second year of traineeship, Alex and his peers received formal training in supervision and how to give feedback in a professional, constructive manner, to prepare them for their role as third-year trainees. As a third-year trainee, Alex was expected “... to supervise others and it was important because I learned a lot of new skills in doing that” (A7.4-1). Supervision of his juniors meant for Alex

that: “It was my responsibility if something went wrong” (A7.2-1). Alex also had to review the work of first-year trainees and provide them with feedback: “Giving feedback [to junior trainees] was actually difficult for me because I never had to give people feedback [before]” (A7.4-3, 4). This process was an “eye-opener” as he had assumed that “everyone does their work, and that is how it works” (A7.4-4). Alex realised that some trainees did not perform their work as diligently as he had done, and that one should consider the individual circumstances before making a judgement. As Alex admitted: “There’s different reasons why people would not perform, and I was not always [aware] of that” (A7.4-4). The next section is closely related to supervision and feedback and explains Alex’s coaching experiences.

5.4.2 Coaching

Coaching at Alpha is a collaborative effort involving seniors (typically the manager or director), and/or the trainee from the previous year. As it was an integral part of teamwork, it was formalised in the engagement objectives of the audit, with resources allocated to it in the audit budget. The presence of managers on-site varied depending on the audit’s size and complexity, and they had the role of “facilitating questions, concerns and understanding gaps” (DIR1.2-8) that the audit team had. The coaching structure was designed to align with the team hierarchy, ensuring a smooth transfer of knowledge: “I think the way in which we structure our teams – first-years, second-years, third-years – each having their own responsibility in terms of [coaching] each other” (JM-3) helps so that the managers were not solely responsible for coaching. Third-year trainees play a significant coaching role, tackling “moderate” (DIR1.1-16) questions on audit methodology, while second-year trainees coach first-years through less complex sections.

Managers actively observed and assessed second-year trainees’ coaching processes, as second-years were new to coaching:

“I actively listen to what they [second-year trainees coaching first-year trainees] say. If I am satisfied with it, I will speak to the person in private and say ‘that was well done’, or [if I am unsatisfied] I will intervene ... and rectify the coaching ... because

sometimes a second-year gets it totally wrong. ... That's why it's important to have managers on site" (DIR1.2-8, 9).

During my observations, I noticed that Selwyn often intervened when coaching took place between trainees. One such example occurred when Alex coached Liam on the audit of intercompany transactions, and Selwyn added more detailed information on what the International Standards on Auditing (ISA) prescribed.

The trainees supported Alpha's coaching model, but in practice there were challenges. According to Alex, some seniors proved to be more effective coaches than others ("some are very good, some are very bad" (A1.3-4)) depending on whether they "have the time", are "capable of coaching you", or "have people skills" (A1.3-4). However, Alex's general impression in his second year of traineeship was that he "received more than enough coaching" (A2.1-9). Morris emphasised the value of learning from coaching mechanisms, and regarded Selwyn's teaching approach as "brilliant" (1T-2-1.2-6), but that it depended on the individual's input: "[T]he platform [for asking questions and receiving coaching] is there but we need to raise our hands and ask the questions ... to make the best out of it" (1T-2-1.2-6). Edith shared this sentiment: "You need to make use of [the coaching mechanism] and you need to [speak up] when you need help" (2T-2-1.1-4). However, not all coaching experiences were positive. Edith recalled being part of an audit team that was without proper coaching because managers had multiple commitments, and she had to "manage the team of first-years ... and there [was] not really a manager [or] a third-year to provide coaching [for her]" (2T-2-1.1-4). Morris also shared a negative coaching experience, where a manager repeatedly referred him to the prior year's file, and he felt "quite lost" (1T-2-1.2-11). It also affected the "team spirit" as the seniors "didn't see the point [value]" (1T-2-1.2-11, 12) of the coaching responsibility.

Alex had generally positive coaching experiences, which he attributed to good communication, the fact that coaching was focused on a specific matter (such as audit methodology), and the good explanations he received. The positive experiences built his confidence. At the beginning of Alex's training, most of his coaching concerned audit approach selection. As Alex became more experienced, he would "bounce a lot of ideas"

(A6.1-3) off his peers and managers, usually regarding his understanding of technical matters. So, the type of coaching that Alex needed was related to his previous experience, such as when he received detailed coaching from the tax department during the planning phase of the Farm-Aid audit, as Alex had not yet been involved in tax work at that stage. In some cases, the detailed coaching was irrelevant because Alex had done the work before.

Alex's coaching experiences were closely related to the coaching or management style of his seniors. During the planning phase of the Farm-Aid audit, Alex was primarily coached by Selwyn, who was assisted by Rick. For Alex, this was sometimes difficult to "juggle" (A2.1-9) as the two managers did not always have the same expectation; one was very concerned with detail, while the other focused only on risk assessment: "So, what do you do?" (A2.1-10). During my observation, Alex was satisfied with Selwyn and Rick's coaching, but Stan's coaching (during the execution phase of the audit) led to a lot of disagreement. Rick had a lot of IT knowledge and assisted Alex in mastering specific skills related to complicated Excel "tricks" (FN 1 August) and CAATs. This was highly satisfying for Alex: "I did not know you can do all these things ... they didn't teach us that at varsity. ... I am going to make a boss of an Excel sheet ... wow! ... I learnt a lot from this" (FN 21 August).

Alex got on well with Selwyn and even socialised with him outside of work. The good personal relationship probably contributed to Alex's positive perception of Selwyn's coaching and management style, but regardless, Selwyn's way of coaching empowered Alex to do his work with confidence, which led to a positive learning experience. When Selwyn coached Alex, he frequently asked if Alex understood or had any questions, insisted that Alex "focus and pay attention" (FN 1 August) (e.g., to the significant risks on the Farm-Aid audit), and provided hypothetical examples (even if a specific working paper, or an aspect of a working paper, was not applicable to the Farm-Aid audit). Alex felt that Selwyn "coached [him] in such a way that [he] could understand" (A4.1-9). I noticed how Selwyn coached Alex several times. For example, when Selwyn coached Alex on the calculation of materiality and on instructions to the component auditors, Selwyn instructed Alex to read up on ISA 600, which Alex "scanned" (FN 1 August) before compiling the instructions. Another example was when Selwyn coached Alex on how to handle a share buy-back scheme and directors' loans during the planning phase of the Farm-Aid audit by carefully discussing the requirements

with Alex; or the case when Alex had to change his own effort after Selwyn gave him detailed coaching on how to put together the audit budget and time allocations.

In the preceding section, I set out Alex's negative experience of Stan's supervision. Since supervision and feedback are closely linked with coaching, the situation led to many coaching notes which Alex found extremely frustrating. Alex spent a lot of time addressing coaching notes (the feedback notes on the AuditPro system) received from Stan, and appeared to be in a state of constant exasperation: "The coaching notes are not getting less and I still have to do the work. ... I am going to work the whole weekend" (FN 21 September). This created negative feelings in Alex towards the coaching process: "It feels as if [Stan] is criticising and not reviewing. It feels as if he is not on our side; like he is an independent reviewer" (FN 29 September) (Alex also later relayed this view to Selwyn). While Alex spoke, I observed him receiving yet another coaching note, which he showed me on his screen, saying: "Look at this ... it is written in red!" (FN 29 September). Selwyn later admitted that the number of coaching notes that Stan wrote was excessive. Selwyn at times found it frustrating to listen to the conversations between Alex and Stan, but felt that these usually added value: "The dynamic between [Alex] and [Stan] is interesting. It is from both sides. ... They are communicating via passive aggressive coaching notes and emails" (FN 21 September).

Alex received coaching from third-year trainees during the Farm-Aid audit. He was candid when he shared his impressions with me: "The third-years that coaches me on this team are very good. I like working with them. They know what they do. I respect their opinion [and] that's crucial because if I don't respect their opinion, you are not going to ask them anything. They will invest time in me, and I appreciate that. We get along well" (A3-3). For example, Nora specifically coached Alex on "interest CAATs" (3T-1-7). I witnessed Alex doing calculations on his computer ("he did all of the calculation and running the formulas" (3T-1-7), then asking Nora for assistance with the "journals which he did not have access to", and how the two of them "reconciled what he had calculated to what is on the trial balance" (3T-1-7). According to Nora, it was mostly "sharing of information" (3T-1-8) but because Alex also sought Nora's "thoughts on" (3T-1-8) matters, the interaction led to deeper discussions and learning, specifically about "properly documented" (FN 6 October) working papers.

Felicia assisted Alex with more specific audit methodology questions and questions related to the use of Alpha's templates.

Alex acted as a coach for first-year trainees on the Farm-Aid audit. Although Alex embraced the role as first-year coach (he was “also [once] a first-year” who had to be coached on “the most basic things” (A3.2)), he held a very pragmatic view of the process: “The work has to be done” (A3.2), and if it was done incorrectly, Alex “is anyway going to help to get it done” (A3.2). On the first day at the Farm-Aid office, Alex gave an overview of expectations to the first-year trainees and provided them with information about what their assigned tasks entailed. During the remainder of my observation, they would ask Alex questions about specific documentation, sample selections, where (and from whom) to obtain information, and about misstatements they had identified. Alex was also responsible for coaching them on “deadline management” (A1.1-2).

Alex's coaching style on technical matters was principle based, so that trainees understood the “logic behind” (A3-6) what they were doing. When coaching Morris on performing test of controls Alex “emphasised the importance of [necessary principles] to make sure [Morris] gets it. ... By teaching him the principle, I know he will be able to continue to solve small problems that may occur. ... It is just the way I learn. I believe you need to understand the core of something” (FN 28 August). I noticed that Alex “tested” Morris “with questions” (FN 21 August; FN 23 August; A3-6) to determine whether he understood the reasons behind the specific step that he had explained, and whether further coaching was needed. Morris experienced Alex's coaching positively: “[Alex] spent quite a few hours” with him ensuring that he “understands everything” and he would “almost every day ... check on me” (1T-2-1.2-5). However, Morris considered the coaching to be very “technical” and without proper explanations about “why I'm doing it and how it fits into the whole testing of accounts receivable” (1T-2-1.2-5). Liam's coaching experience was positive, for example, when he asked Alex for specific coaching on the firm's audit methodology and audit approaches.

“Most of the times [Alex] helped me with the type of approaches that I'm not quite sure about yet ... and lots of Excel skills, because he's been here longer; he has

much more Excel skills than I have. ... He helps me to understand the [reasons] why and he explains it to me” (1T-1-5).

During his final year of traineeship, Alex’s coaching responsibilities increased, and according to him, took up “probably 40%” (A7.2-7) of his working day. Alex saw this role as critical (“as a third-year, you need to know when to intervene. ... It is important to always show that you’re available and to show them that there’s no such thing as a stupid question” (A7.2-3, 7)) and it also made his work “a lot more fun” (A7.2-7). He also assisted juniors to link theoretical principles to their current practical tasks, encouraged them to ask questions and motivated them “to make the most” (A7.2-7) of their traineeship. The coaching Alex received decreased significantly in his third year of traineeship, and mostly dealt with “super technical” (A7.2-5) tasks. According to Alex, managers “treated [the third-year trainees] like peers” (A7.2-10) and this was reflected in the coaching process.

It was evident that there had to be a balance between too little and too much coaching. Excessive coaching could lead to the “disempowerment” (MENT-11) of trainees and “spoon-feeding” (DIR1.2-9) them could take away “their responsibility to figure stuff out themselves” (DIR1.2-9). Bill described this as “babying people too much” (MENT-11) and Stan thought that it was more conducive to learning if trainees were left to assist each other than “when we [the managers] are there. ... [trainees] think that we are going to provide all the guidance” (JM-9). Alex was frustrated by the excessive coaching that he received specifically from Stan. In these circumstances, he was less receptive to Stan’s coaching and answers, and this often led to “a difference in opinion” (A4-9). For example, when Alex was verifying the payment dates of debtors, he asked Stan about the sample size and when Stan coached him on the way forward, he informed Stan that “although I want to go for your answer, I feel that we should find a way to do all of them” (FN 28 August).

An interesting trend during my observation was that although Alpha encouraged trainees to ask questions (“the more questions you ask the better” (SM-8)), and there was supposed to be a “question-friendly, guilt-free” (DIR1.2-8) culture, Alex was reluctant to ask too many questions because it would lead to a poor performance rating and so he preferred to “figure everything out on [his] own” (A4-8). Early on in the Farm-Aid audit, Alex informed me that

he would not ask “too many questions” nor request “too much coaching” as such actions would “cause a lower rating” (A4-10). Alex was therefore constantly aware of his performance in Alpha’s competitive environment, and the system (which did encourage openness) left him perplexed: “When do I ask for coaching? ... When do I cross that line?” (A4-8). The next section shows how Alex learned from parties other than his colleagues who were involved in supervision and coaching.

5.4.3 Learning from others

Alex learned from others, such as colleagues (not involved in the Farm-Aid supervision and coaching) and client employees. Such learning took place when he attended meetings and listened to and observed others. When I observed Alex during meetings, he was taking notes and actively listened to the discussions taking place.

During the Farm-Aid planning meeting, Selwyn explained the provision for doubtful debt (referring to specific factors considered in the prior year) and stated that the client’s policy regarding doubtful debts had changed during the year. I observed Alex making notes in the ‘risks columns’ on the papers in front of him to indicate whether the risks were considered high or low. Stan explained that a new international financial reporting standard (IRFS 9) would be implemented in the next year, and described how it would affect the client and their current audit work (this extra detail was in response to a question from Alex). Alex later told me that he had found it easy to understand Stan’s explanation. A discussion on fraud risk followed, during which Keith and Selwyn explained to Alex how to identify fraud risks. Selwyn also gave a brief overview of auditing value-added tax (VAT), although Alex would not be involved with that detailed work.

The weekly status update meetings during the Farm-Aid audit, with the overall aim of monitoring work progress, served as a platform for learning “interesting” and “practical information” (FN 17 August). During these meetings, team members gave feedback on their work and Keith commented, and reminded everyone, but especially the first-year trainees, that they should use the opportunity to “ask what they do not understand” (FN 17 August). It struck me that Alex paid particular attention to Keith’s views. The feedback and comment

sessions led to positive learning experiences for Alex. For example, Rick gave feedback on a visit he and a third-year trainee made to one of Farm-Aid's retail branches, and this increased Alex's knowledge of the business.

Alex, unlike other times, did not hesitate to ask questions during the status update meetings. For example, when Rick discussed sales at the branch they visited, Alex asked, "Is there a guard at the gate checking if there is a slip? If everything is, for example, not scanned?" (FN 17 August). Alex explained to me afterwards that: "I usually ask questions like this at the status update meetings" (FN 17 August). It was noticeable that the first-year trainees did not initially ask questions during the status update meetings, but as the audit progressed, they participated more in these conversations. All the audit team members became more comfortable raising problems and concerns, asking questions, and sharing opinions.

I also witnessed that Alex readily applied knowledge he learned in one of the status update meetings to his subsequent audit work. During Alex's assistance in drafting the working paper to document changes to the prior year's audit tests (in order to incorporate an element of unpredictability), he based his work on knowledge he gathered during status update meetings and from discussions between management and other team members. According to Alex, he had "a good idea of what everyone did" and was able to complete the working paper "as far as [he could]" (FN 3 October). Alex also showed me that testing the debtors with credit balances was a new test: "I know because I was there when it was discussed [in the status update meeting] with [the first-year trainee]" (FN 3 October).

Alex also learnt from Farm-Aid employees. In order to obtain information, Alex had to use good communication skills when posing questions. Selwyn explained this need:

"A lot of what we do is based on communication, so you need to be able to communicate with impact when you speak to your clients. It's a type of skill that you have to have [in order] to extract information that you need ... [and] you need to ask for the right thing" (DIR1.3-3).

During my observation, Alex improved at obtaining pertinent information with minimal resistance. “I asked open-ended questions until I was satisfied that I [then] knew what I wanted to know” (FN 10 August). However, he remained cautious and sometimes requested a third-year trainee to accompany him when he consulted with the client.

An incident that stood out occurred when we visited Farm-Aid’s legal division to get explanations for interest differences that Alex had identified. Alex took the opportunity to ask several unrelated questions to broaden his understanding of Farm-Aid’s legal processes. Alex then wanted to know if I had heard his “small talk” (FN 4 September), and indeed, I had seen him talking to several client employees about their favourite television shows, their children or the weather. He later pointed out that he is “good with people skills and that helps with difficult clients” (A1.2-6). During my observation, many audit team members made positive comments about Alex’s good people skills. Bill, his mentor, praised Alex for his persistence in obtaining information from clients:

“Some people will go to the client and ask for a listing (for example) and if the client can’t provide it, they will just turn around and come back, and [I] will have to say, ‘okay what are you going to do now?’ and they won’t know. ... Alex is not like that. He will challenge the client. ... He is not a pushover” (MENT-7).

During his third year of traineeship, Alex found it much easier to engage with clients and obtain information from them, as he was no longer “intimidated by the client” (A7.2-8). With increased confidence, Alex could engage more easily with clients’ senior staff. By this stage of his traineeship, he mostly interacted with the client’s management level staff: “There was a lot more management interaction [rather than simply] getting information ... more [interacting with] financial managers and up, which was nice” (A7.2-8).

However, not all clients were accommodating, and dealing with difficult clients was an equally important part of Alex’s job. “So, clients don’t like auditors. ... No ethnographic study needed to find that out” (FN 14 August), Alex remarked teasingly, on one occasion. Alex had to deal with one particularly difficult Farm-Aid employee. I was present when she somewhat contemptuously informed Alex that she did not see the point of Alex’s request

(for audit evidence), and that she had no time for his “silly little notes” (FN 21 August). Alex remained outwardly calm and explained that the audit partner needed the information. Still clearly annoyed, she informed Alex that she would see if she could make time. As we left her office, Alex said that it was hard to deal with such attitudes at first, but it got easier with time. He, however, suggested that interpersonal skills should already be developed at university level. Discussing this type of situation later, Edith shared some experiences with difficult clients:

“Some of them are very rude and if you can’t interact when they speak to you like that, all the knowledge that you learned in your studies is not going to help you get what you need from them” (2T-2-2).

The next section shows how Alex learned from working alongside others.

5.4.4 Working alongside others

Alex benefited from working alongside others. The shared workspace on the Farm-Aid audit facilitated knowledge sharing. Alex’s co-workers were easily accessible to provide answers to his technical questions, and it was easy for Alex sometimes to address a question to the room in general, without directing it to a specific person. These information exchanges usually occurred informally amongst co-workers and Alex found that there were usually “sufficient people to address [his] questions” (A4.1-9). However, when Alex approached a manager, he preferred to already have prepared a solution (e.g., based on what had been done in the previous year), as he did not want to appear unprepared or ignorant: “At least [offer a solution] ... it’s better than pitching nothing” (A3.1-10).

When Alex was not working at the Farm-Aid offices, he was working in Alpha’s offices. I joined Alex in the trainees’ open-plan office area and found it quite lively, and at times relatively noisy. Although trainees were grouped together by year, Alex did not necessarily always sit in the same place because desks within those groups were not specifically allocated (Alex did prefer to sit near the junior managers). “It helps that everyone [is] sitting together. It makes it easy to ask questions without it being formal” (FN 29 July). Many

informal discussions were held in the open-plan offices. Trainees asked each other questions (“[Trainees], they help each other a lot” (SM-8); “I want to say, 80% of the time your peers can help you” (A2.1-11)) to save time looking up computer program functions or to find contact details for people in Alpha’s technical division.

Some of the more junior managers also used the open plan offices, while other managers had their own offices. Managers’ offices were easily accessible to the trainees and Selwyn mentioned that Alpha had “a relatively open-door policy” (DIR1.1-7) and that he did not believe that “people [should] fear asking questions” (DIR1.1-7). During my observation, Alex walked into Selwyn’s office without an appointment to discuss feedback received on work reviewed by Selwyn. He also walked into Bill’s office without prior arrangement to discuss matters about the upcoming Teleco audit. Their informal discussion included the implementation of a new reporting standard (IFRS 15), and how it would impact their work, and Bill and Alex agreed on the need to study the reporting standard in detail. Bill told me that trainees “can often learn more from [knowledge sharing between colleagues] than [from] sitting in classroom training, because they are learning from people’s experiences” (MENT-11).

Nora and Alex also held regular discussions about Alex’s work as she had done it in the prior year. Nora wanted to assist Alex because, according to her, she learnt most from team members who shared their knowledge: “There is so much knowledge in the audit room. There are [trainees] that’s been on the audit from [their] first year and managers and partners that’s been there forever” (3T-1-6). Alex agreed: “On the Farm-Aid audit, [Selwyn] ... was not always available. However, if there was something specific that I didn’t understand, there was always someone available” (A4-9).

Alex spent most of his time on the Farm-Aid audit working alongside Stan, who acted as his line manager. Stan had not previously worked on the Farm-Aid audit, but he had experience in auditing treasury divisions. Stan and Alex frequently discussed appropriateness of audit approaches, and sometimes strongly disagreed (as already mentioned in the supervision and feedback and coaching sections). Selwyn and Stan would then spend time discussing the appropriateness of the audit approaches, and Stan believed it “helped ... to debate the

technical matter before telling [Alex] ‘this is how [he] should do it’ (JM-11). When Stan shared his first-hand knowledge of banking audits with Alex, and explained the impact of a change in the repo rate on a bank’s profitability, Alex later admitted he found it interesting.

Although audit teams usually worked as a close-knit group in close proximity (e.g., in the same boardroom), Alex emphasised the importance of listening to and observing experienced seniors and knowledgeable peers:

“I have had the opportunity to work alongside the partner, and one of the first things that I ... learned from him was to do comparisons when looking at the financial statements. For example, ... if my current assets are more than my current liabilities, that’s something you can pick up instantly. Now, when I get a set of financials, I just make a quick [initial] comparison and I can pick up a lot of mistakes just by looking at the figures” (A5.2-6, 7).

During my observation, I saw how dependent individual team members were on their Farm-Aid audit team members. Sometimes a specific team member was required to distance/isolate themselves based on the location or sensitivity of information they were working with, and then the lack of collaboration was evident. Morris experienced this on the Farm-Aid audit, and Edith had a similar experience on the Teleco audit, both acknowledging that “the learning environment and the structure of the firm is good ... but sometimes it does get a bit difficult if you are on an isolated team somewhere” (2T-2-1.1-4). The next section is closely related because it deals with collaboration and teamwork.

5.4.5 Collaboration and teamwork

At Alpha, audit team members were expected to collaborate. Knowledge sharing and teamwork were seen as important elements of effective management of time and workloads, and it was expected of “everybody [to] coach and share and collaborate” (DIR1.2-1). This was not only an expectation, but it also occurred in practice as “most trainees would stop what they are doing” in order to “help each other out” (SM-8). As Alex explained: “If you know of a better way to do something, you can help [your team members] even before they

start, and that saves a lot of time” (A3.1-1). Alex believed that it would have taken him “a lot longer” (A2.1-5) to complete his tasks had he not been part of a team. For Alex, teamwork was a “crucial” part of auditing and “probably [responsible for] the success of any audit” (A3.1-1).

Physical proximity, for example in the audit client’s boardroom, allowed trainees to share information and “get exactly the answers [they] need” (A3.1-1). The third-year trainees who had been responsible for Alex’s sections the previous year were present in the boardroom and could, with little difficulty, direct Alex to the right Farm-Aid employees to get help or obtain information. In addition to the physical proximity, cohesion was also enhanced by formal team meetings and the comradery that was developed when audit teams were required to work overtime: “It is the whole team sitting there, even the managers as well” (3T-1-5) because if “there are still a lot of working papers outstanding, it sort of becomes everybody’s responsibility” (SM-9). Although trainees did not have to work overtime on the Farm-Aid audit, I observed that they helped each other to complete the work. When Alex finished documenting his own final audit work, I heard him asking Nora what he could do to help her meet the deadline, as they “all worked together towards the same goal” (SM-9).

The drive for individual performance, however, sometimes stood in the way of team performance, and this led to intense competition amongst trainees (“We are quite competitive” (FN 27 July)), and this could even undermine managerial authority. During the Farm-Aid planning meeting, Selwyn reminded Alex not to “overstep his role” (FN 27 July) and to allow others similar opportunities to pursue their individual development goals. “It is difficult”, Alex said, highlighting the other side of teamwork: “Sometimes people will not help you with information just because they do not want you to outshine them” (FN 27 July).

Alex described his peer group as a “strong group” consisting of “highly competent individuals”, and added that “this creates situations where my peers and [I] would try to complete as many of the difficult tasks [on an audit] as possible before they are taken ... well, not everyone. ... You get drifters who just wish their articles away” (FN 27 July). Stan also shared his view on this matter: “I think it is part of human nature. ... If something would put you in a good light [relative to your peers, for example], you would focus on that and

maybe put that above the progress and benefit of the team as a whole” (JM-6). Competition between team members could also cause some trainees to underperform, as “some people try to do more than others; it causes that everybody doesn’t pull their weight equally” (1T-1-4).

According to Mike, performance had a lot to do with work allocation: “For you to do well [be noticed by management] you have to do better than other people. I mean, you can work well with a first-year or a third-year but not someone on your level” (2T-1-7). Specifically on the Farm-Aid audit, Mike felt unhappy as he perceived Alex as “always pushing for a one [top performance] rating ... as he feels he deserves [it]”, and that he (Mike) was therefore “now suddenly doing first-year work”, which did not provide him with the opportunity to “prove” himself (2T-1-7). Mike approached Selwyn regarding his dissatisfaction with the work allocation on the Farm-Aid audit and reported back that Selwyn “says [Alex] did the work allocation”, but meanwhile “[Alex] says [Selwyn] did the work allocation” (2T-1-7).

The structure of each specific audit team depends on the size of the client. Selwyn described the Farm-Aid audit team’s composition as follows: “We’ve got the juveniles, the big grids, we’ve got the introverts, we’ve got the extroverts, we’ve got a broad range of interests, disparity of religions and cultures” (DIR2-4). From my own observations, I perceived the team as an energetic group, who joked a lot, but one that was also very focused on getting the job done. The first-year trainees were more reserved, while the second-year trainees sometimes tended to get quite loud, at times causing much irritation to Selwyn. Alex usually did not participate in this disruptive behaviour, and he also chose to sit closer to Rick or the third-year trainees, who in turn were very focused on their own tasks and seemed buried in work. Both third-year trainees were soft-spoken and came across as somewhat introverted.

According to Alex, his relationship with the three second-year trainees on the team was “great” (A3-4), and he was convinced that I was “going to love them” (FN 27 July). He described Morris as “excited and enthusiastic” and as someone with whom he had “a good relationship” (A3-4). Similarly, he described Liam as a “nice” and “polite guy” (A3-4), and added there was no one “who doesn’t like [Liam]” (A3-4). Alex had less to do with the other two first-year trainees on the team, but experienced one as a person with a “good sense of

humour” who was “keen to learn” (A3-3, 4), while the other first-year was, in his opinion, “not adamant [sic] to learn” (A3-4). Referring to his relationship with the director and managers on the team, he expressed that he had a “great relationship” (A3-4) with Selwyn, and got along well with Rick (“a nice approachable guy” (A3-4)), while he was “still getting used to” (A3-4) Stan.

In turn, Alex’s Farm-Aid team members mostly described him in a positive manner, seeing him as an “excellent team member who helps where he could” (JM-6); with good people skills (“good people’s person” and “good relationship with everyone” (2T-1-9); “good with networking; ... good relationship with most people in the office” (2T-2-2); “he likes to be friends with everybody” (1T-1-5); “relationship-building personality; ... makes an effort with everyone” (1T-1-5)). However, his team members were strongly aware of his “very competitive” (2T-1-9) nature, which made his peer-to-peer relationships “challenging, ... because he acts as if he is a manager” (JM-10). They also picked up on his apparently close relationships with those in management positions (“good relationship with management” (3T-2-6); “quite close with a lot of the more senior people” (2T-2-2); “gets along well with the people above him” (2T-1-9); “a teacher’s pet” (3T-1-7); “he has [Selwyn] on his side ... so ... the world is his oyster” (FN 3 August)). Nora also mentioned that Alex can “sometimes rub people the wrong way” (3T-1-7) as he tended to “get very passionate” (3T-1-7) (a reference to the sometimes heated debates that occurred between Alex and Stan).

Although Rick mentioned that “getting coffee together” was one of the “small things” (SM-9) that contributed to team bonding, it was not something that happened frequently when I was present. In fact, very few team members ever got up to get coffee, and if they did, they went straight back to their working spaces to continue their tasks. I only saw Alex drinking coffee once at the office during my entire observation period: he did that in the open-plan office’s kitchenette with Morris. They talked a bit while waiting for the coffee machine, and once brewed, immediately returned to their desks, without lingering. Despite little informal interaction, the Farm-Aid team members often assisted each other and shared information. For example, Nora and Alex “discussed the testing approach for credit notes”: she showed him “which template to use”, and “how she got her figures last year” (FN 6 October). Similarly, Alex showed one of the first-year trainees the documents he used to test credit

balances in the prior year and “where to get it from” (FN 27 September). Sharing information in this way was a regular occurrence in the boardroom.

The Farm-Aid audit team members’ impressions and experiences of team cohesion varied. Although Stan thought that the Farm-Aid audit team generally worked well together, and that Alex was “an excellent team member” (JM-6), Alex “didn’t get enough coaching from [Nora] ... [as] she focused on her own things” (JM-6). According to Nora, the team “got along especially well” (3T-1-6), while according to Mike, there was not “much cohesion” (2T-1-7) because of the poor work allocation. Selwyn, although satisfied with the “overall cohesion” and “generally good” (DIR2-2) morale, was discontented with some of the second-year trainees’ “disruptive” behaviour, “undermining the team” with excessive “ridicules”, which at times “crossed a line that left a bad taste in [his] mouth” (DIR2-1). However, he was “always quite realistic about the mix of people: ... it started off very well ... but then the wheels fell off ...” (DIR2-1). Although I did observe the laughter and ‘ridicules’ that Selwyn referred to, in my opinion it seemed to be all in a good spirit, and when Selwyn did call for the team to focus, he did not have to speak twice, suggesting that they truly respected him.

According to Selwyn, the situation between Alex and Stan (“excessive coaching”) disturbed the cohesion of the team, but at the same time it was a learning experience because the “team should realise different managers have different styles” (DIR2-1). Stan acknowledged that he “gave a lot of supervision to Alex”, but he conceded that there was room for improvement to “devise new approaches earlier in the process ... to avoid some of the re-work” (JM-8). Selwyn admitted that: “Maybe [I] need to be more authoritative on actually taking interventions earlier on that can further drive cohesion of the team” (DIR2-2), and undertook to “in future, if there’s this conflict or an issue, ... deal with it head on and don’t waste all this time deliberating needlessly” (DIR2-3). Nevertheless, Selwyn was of the opinion that the audit team “exceeded his expectations” from a “client service delivery perspective” (DIR2-3, 4). He motivated this view by mentioning that the team “did well” in terms of the “initial budget” (DIR2-5) (referring to the time spent and cost incurred on the audit).

As Alex later reflected on his time as a third-year trainee, he realised that he had had to consider the roles of all the audit team members:

“All of a sudden, I had to be more cognisant of whether they [junior team members] are okay. As a second-year trainee you’re kind of oblivious to how [their work] is going. So, I had to take more of a [holistic] view [of the team’s responsibilities and efforts]” (A7.4-3).

In the next section, mentoring is discussed as the last topic dealing with Alex’s learning on a social level.

5.4.6 Mentoring process

Alpha’s mentoring process created space for “guilt-free conversations” (MENT-4). The formal mentoring role “covered almost everything” (MENT-4), including dispute resolution, dissatisfaction with work exposure, performance moderation, discussing career prospects or even decisions about a “trainee’s personal life” (MENT-4). Since the process of assigning a mentor to a mentee was random, it was not “always the ideal process” (DIR1.2-13). This sometimes led to a “mismatch” (DIR1.2-13), as it was not possible to “force relationships” (DIR1.2-11). If the negative relationship turned out to be intractable, the situation could be remedied by an “amnesty process” (DIR1.2-13) whereby another mentor could be paired with the trainee.

Alex described Alpha’s mentoring system as effective, and experienced his relationship with his mentor as extremely positive:

“[Bill] is a champ! He is already probably more like my friend than anything else because the relationship is so good, and I think that is what the firm aims to achieve. It makes you feel like there is somebody at the firm that is looking out for you” (A1.2-12).

Bill's aim with mentoring was to "just be there to support them [mentees]" (MENT-5). Alex "was an easy person to mentor" according to Bill, because Alex was "smart and really focused" and "extremely motivated" (MENT-4). Because of Alex's ambition and the notion that he kept "pushing the next boundaries", it sometimes felt to Bill as if Alex was "keeping [him] on [his] toes" (MENT-4) in order to provide Alex with enough stimulation to keep him at Alpha.

Bill had a "very good working relationship" with Alex that was built on "mutual respect" (MENT-5). Their relationship was comfortable and reached the point where "if [Alex] is unsure ... there is no hesitation: he will just send me [Bill] a quick message" (MENT-5) to ask his advice. This was something I observed often. Alex usually used Alpha's messenger application to communicate with Bill on matters that he needed guidance on.

During my observation, there was one occasion where Alex leaned heavily on Bill. 'Performance moderation meetings' were held at Alpha at the end of each year of traineeship. During these meetings, all managers who had supervised the trainees on an audit discussed the performance of each of the trainees to determine a final performance rating for each trainee for the year, and this was based on a total of their performance ratings. Trainees' mentors were expected to attend the performance grading meeting to promote the best interests of their mentees. Alex's mentor, Bill, represented him at these performance moderation meetings, which Alex appreciated: "I feel very comfortable with [Bill] representing me ... [then] it's not just me against the world." (A1.2-12). When Alex received a lower-than-expected performance rating after the Farm Aid audit, he immediately sent a message to Bill to express his dissatisfaction. Bill was able to put the rating received into perspective and reminded Alex that it was only the overall rating for the year that was taken into account when awarding bonuses and secondment opportunities.

In addition to the formal mentoring process, Alpha encouraged trainees to seek out their own, informal mentors at the firm. Selwyn explained the difference in dynamic between informal and formal mentoring relationships. The informal mentor relationship usually had a more personal character, while the relationship with the formally assigned mentor tended to remain narrowly defined and work-specific. He elaborated on the distinction:

“There is a lot of factors that come into play, like ethnicity and gender and ... who you feel comfortable with. ... You can ask any manager here and they will be able to name ten people who they consider to be mentees, even though they are not formally assigned; ... people that they look up to, partners, managers, even third-years; people that they confide in. So that’s why I say we have a flat structure” (DIR1.2-11).

Alex was also involved in informal mentoring. He would often confide in Selwyn (with whom he became close friends outside the office) and would, for example, express his distaste for Stan’s management style, or discuss his evolving career aspirations. “I mean, it depends what the issue is, but he [Alex] has, they [all] have, enough support” (DIR1.2-13).

In this section I shared insight into Alex’s learning at a social level. In the next section, Alex’s learning is discussed with a focus on the organisational level.

5.5 ALEX AS AN EMPLOYEE OF ALPHA

Alpha, as an employer, had the responsibility to create a culture (with the necessary resources) favourable to the promotion of learning at an individual level (see Section 5.3) and at a social or group level (see Section 5.4). In this section, I show how Alex’s learning was shaped by various features of the Alpha culture. My insights arise from my observation of Alex and his colleagues at work, and their views shared during interviews and informal conversations.

Several features, embedded in Alpha’s culture, created tensions of opposites. Alpha was business orientated, with an established and respected brand. Maintaining the brand’s reputation introduced additional work pressure to deliver quality audit services and maintain good client relationships. At the same time, Alpha was a recognised provider of auditor training, and this orientation was sometimes in direct opposition to that of a for-profit business. Resolving this tension could sometimes stifle opportunities to provide trainees with an expansive and extended learning environment and to expose them to new tasks. Alpha’s competitive environment was evident among the trainees who could at times resist

requests to share knowledge and learning. Furthermore, despite there being a highly structured work environment at Alpha, the firm nevertheless strived to promote knowledge sharing, open discussions and the asking of questions. This openness was in striking contrast to Alpha's performance orientation which seemed to give more recognition to trainees who asked fewer questions, and who could work more independently. Finally, Alpha had an empowering learning environment containing a multitude of resources which were made available to promote learning.

5.5.1 Alpha's business orientation

During my observation, it was noticeable that Alpha's employees (regardless of the level of seniority) valued the firm's brand. Alex was no exception. According to him, it was "good to be associated with the brand", because Alpha employees were "super professional" (A2.1-6). Alex saw his ethical behaviour as a way to "contribute to the brand all the time", but for him it went even further, because all auditors are required by statute and professionalism to behave ethically at all times. As Alex asked, rhetorically: "If you are not an ethical person, why are you an auditor?" (A2.1-6). Rick was also clearly proud of the brand, referring to trainees who completed their traineeship at Alpha as being given the "[Alpha] stamp", although he did admit that there were "trainees who slip through the cracks" (SM-3).

In order to maintain the Alpha brand and ensure that Alpha was a viable firm, emphasis was placed on profit-making, client relations and quality work. Alpha staff at manager, director and partner levels were primarily responsible for "client relations, maintaining quality, and the risk profile of the firm" (DIR1.1-15). Alpha functioned as a profit-seeking business ("If you look at the focus point or focus areas of partners ... they focus on the business, they focus on profit and profit share" (SM-3); "we are also a business at the end of the day" (MENT-1)). This was acceptable, because, according to Bill, the audit profession would otherwise become simply a compliance function and there would be "very little point of having audit firms outside the AG [Auditor-General of South Africa] space" (MENT-1).

During my observation, the importance of the Farm-Aid audit client relationship was evident through the regularity of the client meetings through which almost continuous feedback was

provided. As Keith explained: “I would give them feedback to say: ‘This is what came up, this is what we have audited, this is what we have completed, there are no issues; or, there might be issues, can you please assist?’” (PRT-6, 7). Selwyn elaborated, “We [aim] to provide value-added insight into their business from a control perspective, indicating control weaknesses, suggesting improvements to their systems, or better ways of doing things; imparting general industry knowledge [to] them. At the end of the day everybody [on the audit team] is responsible for that” (DIR1.2-2).

Alpha’s motto was: “A job has to be done on a certain quality level” (JM-2) and Alex experienced the Alpha culture as “not profit-driven” but rather “more quality-driven” (A1.3-10). Quality could be affected by time allocations, a point illustrated by the following comments: “[If] we still have enough time ... [we could] do a proper job” (A1.5-12), and: “Where there is too much pressure, then there is not enough time to learn and then you make a lot of mistakes” (A2.2-3). Selwyn admitted that pressure to maintain quality work (especially at managerial levels) would sometimes increase dramatically:

“Sometimes ... we do have the occasional staffing crises ... where, in a busy season, we just don’t have enough staff ... and you feel it in the quality at the end of the day, because then all that happens is the managers pick up a lot more ... there is no one to push it down to, so you end up [doing] a lot of stuff” (DIR1.2-6).

Work pressure was experienced at all levels in Alpha. Selwyn referred to “engagement economy” (DIR1.1-21) and explained that he assessed his audits monthly: “I manage my work-in-progress per month ... which is productive and unproductive time, [and] why we put people under pressure in certain circumstances” (DIR1.1-21). Furthermore, work pressure, according to Stan, could have a negative effect on learning: “You don’t have time to train someone who is not [already] adequately trained ... because it is a huge investment in terms of time. You will ... end up having not so great recovery at the end; ... you are not guaranteed that the person is going to be developed to the level required” (JM-2). Work pressure was also experienced at lower levels of the audit team, especially when client demands had to be met. According to Nora, sometimes “the firm accepts crazy deadlines and ... it’s not so possible to meet those deadlines” in normal office hours (3T-1-4). Then, the audit team is

expected to “push to get [work] done” (3T-1-4), but although “the partner agrees to that, ... he is never there when the team is sitting there until two in the morning, and doing the actual work” (3T-1-4). Edith felt that the firm’s focus on “efficiencies” and “recovery” of expenses led to “ridiculous” work allocation, to such an extent that it “sometimes does feel like they forget that they are actually [a] training [institution]” (2T-2-5).

The tension in Alpha between being a profit-oriented business (focused on client requirements) and a training institution was noticeable. According to Rick, Alpha was “a training institution: ... I think we really focus on that” (SM-2); but this contrasts with partners and their “focus on the profit”, and therefore the firm’s motives could be “easily skewed in a sense, where the focus is on business, and the focus is on clients, and getting more clients and working your trainees to the bone, rather than their development” (SM-3). Bill suggested that Alpha had “to find a balance” between the “big responsibility towards training” and “the firm [as] a business, at the end of the day” (MENT-1). In addition to the apparent tension between Alpha’s training and profit motives, Nora pointed out the necessity of quality audit work; there had to be a “fine balance” between performing quality audit work as a public service to “society as a whole”, and that of “keeping your client happy and making sure that they [clients] will want to hire you and pay you” (3T-1-5). In the next section, Alpha’s training role is further explained.

5.5.2 Alpha’s learning orientation

Alpha’s learning orientation was characterised by the firm’s training role and this was recognised by its employees. Keith believed that “over the three-year period, our [training] role is very good” (PRT-3). Bill viewed Alpha’s training role as a “hugely important role” in developing the next generation of “audit managers and partners and CEOs and financial managers”, and this role was taken “very seriously” (MENT-1). “I don’t think there is a better place to do your articles; ... I think it is a great learning environment”, was Rick’s positive response, but offered with some reservations. He did not believe that Alpha should bear all the responsibility for training: “I think we offer everything, and some people take the whole of it and they grow with it” (SM-16). Felicia saw Alpha’s training role as “a huge responsibility”

because “it’s their brand, and the person will forever be a person that worked at [Alpha]” (3T-2-2).

Alpha’s’ practice of maintaining audit team continuity, in which trainees audit the same client for three consecutive years, provided an opportunity to gain comprehensive knowledge about “the whole business” (SM-7). Stan explained that managers would ideally plan audit work in such a way that a trainee “doesn’t end up getting exposure to only [certain aspects] of auditing” (JM-2). Selwyn added that, by advancing from simpler tasks in their first year of traineeship to increasingly complex tasks over their training period, trainees got a “holistic view of a business” (DIR1.3-3). By the time trainees had completed their training contract in Selwyn’s division of Alpha, they would know how businesses work in the pharmaceuticals, agricultural and automotive industries, as well as understanding those industries’ inherent risks.

An advantage of training at Alpha was its expansive and extensive learning environment. Trainees got “exposure to different things, different clients, different cultures, different management styles [...in] a wide variety of clients and different industries” (PRT-3), and benefitted from interactions with top-level executives “including the CFO, the FD, and the CEO”, thereby gaining “substantial exposure at a very young age” (DIR1.3-1). Furthermore, “trainees also undergo rotations across a diverse spectrum of clients, industries, and processes” (DIR1.3-2) that provided “a 360-degree, holistic view of the business”, a process that developed “both technical and business acumen” (DIR1.3-3). The outcome was “a well-rounded individual”, although trainees “probably won’t [realise] it” (DIR1.3-3) during their traineeship. Selwyn explained that benefits associated with the exposure offered by Alpha also included “developing relationships, ... [and] building your professional brand” (DIR1.3-1), and skills to “communicate ... handle difficult situations ... handle clients ... [developing] problem-solving mechanisms... [and] multi-tasking ability” (DIR1.3-3).

Alex’s division in Alpha audited a wide variety of clients, giving him a “very varied” work experience across “completely different industries” (A1.4-1). Besides Farm-Aid in the agriculture sector, he also worked on clients in other industries (I refer to them by pseudonyms): Teleco (a listed client in the telecommunications industry), Carco (an

automotive client, “also a corporate environment” which was “easier to understand” compared to Teleco) and Foodco (“which is food and retail”) (A1.4-1). According to Alex, he received optimal exposure (“my clients are big, they are difficult, and they are diverse ... so exposure is good. ... I’m actually covering a lot of the big industries in South Africa. ... I don’t think there’s space for bigger diversification” (A1.4-1), and he was pleased with his “very nice clients” (A1.2-2). In particular, Alex valued the size differences of his client portfolio; each trainee:

“... needs to have one big client that’s corporate, like listed, and then you need to have smaller clients to see actually how do things work on the ground. ... From a learning perspective that’s quite crucial: ... at smaller clients ... you actually need to be creative and find ways to get comfort over testing; ... so it’s crucial to have both. But you can’t only have small clients because then you can’t actually see how a good system is supposed to work” (A1.4-2).

Alpha also showed flexibility in the allocation of clients. Alex “really wanted to work on the [Teleco] account” and management “made that happen” (DIR1.3-7). Additionally, depending on the size and deemed importance of the client, Alex was also allowed to participate in some client meetings: “It differs from client to client, and it also depends on the importance of issues and the number of management [members] on the [team]. ... I have attended such meetings [with clients] and I have also had the opportunity to lead such a meeting” (FN 3 October).

While the firm tried “to accommodate everyone ... [and] to put a person on at least one big audit where he would get exposure to work on bigger teams, bigger corporates” (JM-5), it did at times happen that managers preferred “to work with certain people” (DIR1.1-9). This meant that Alpha “doesn’t always get [their] client distribution right between” (DIR1.1-9) trainees, and some trainees would have more fulfilling learning experiences than others. As previously mentioned, (see Section 5.2.2), Alpha “tried to address it [the gap] from a central planning perspective” (DIR1.1-9).

Since trainees at Alpha work in groups or divisions, a trainee's learning experience was very dependent on the "cocoon" (SM-4) in which he/she operated. According to Rick, this determined the trainee's exposure to different clients. It was also each trainee's responsibility to "put your hand up" (2T-1-6) and "put in the effort yourself" to ensure that he/she got "exposure to most of the audit types you required or were interested in" (2T-1-5). However, this was not always true in practice. According to Nora, Alpha needed to plan the distribution of work and the mix of client portfolios "a little better ... to make sure that everyone gets the opportunity" (3T-1-2) of exposure to small ("not as crazy") and large clients ("huge companies") (3T-1-4). According to Felicia, trainees got "enough exposure" (3T-2-3) to the whole audit process, but this was not the case for exposure to different clients and to different industries: "I know other [trainees] that have been on like [only] two clients [during] articles" (3T-2-3). Edith agreed, and complained that she was mainly assigned to just one client, Teleco, and all its subsidiaries: "I don't like it that much ... you don't get as much experience about different things that other people have" (2T-2-6). Mike viewed client exposure as "the luck of the draw" (2T-1-6), and Stan agreed that "some are luckier than others" (JM-4). However, trainees had to learn to "make the best of what there is" and this is "a [valuable] skill to have" (JM-5) in any work situation.

Apart from the exposure to different clients, the type of work exposure also made a difference to a trainee's learning experience. In particular, the assignment of new tasks led to new learning experiences. Despite Alpha's systematic assignment of tasks and the support provided by managers and expert services, the assignment of less intellectually challenging work was also part of audit work ("everything is not always going to blow the lights out" (DIR1.3-9)). Alex described such tasks as "pedantic" and admitted that he disliked them, and that made it "harder for me to do" (A2.2-5). During my observation, I saw Alex's interest wane when faced with such work; his body posture reflected his irritation, frustration and distaste with less intellectually challenging work, and he could be "quite vocal about it" (DIR1.3 -9). In contrast, Alex was very enthusiastic about performing new tasks. These were challenges that he wanted to tackle on his own. For example, he was happiest when he had to carry out a specific task for a manager or perform tasks where there were "certain risk factors" (A2.1-4) involved, or when he "had to consult" (A2.1-4) with the manager or the expert (technical) department. During the Farm-Aid audit Alex (under the supervision of

Selwyn) was involved in the task allocation because he planned the audit. According to Alex, tasks were “reasonably fairly allocated”, and “none of the second-years had more opportunity than others” (A4.1-3).

Competition is part of the audit’s learning environment. In my study, the emphasis is on competition in the learning environment, and this is discussed in the next section.

5.5.3 Alpha’s competitive environment

Alpha was considered “a competitive environment” (DIR1.3-7). Competition between the third- and second-year trainee groups created a “bit of a vibe” (A3-2). Alex attributed this to the third-years feeling pressured by second-years (they “can feel the competition” (A3.1-2)). He explained that if a trainee wanted “a good rating as a second-year [they] got to work on the level [of] a third-year”, but when a second-year achieved the third-year’s performance level then “that would create tension” (A3.1-2, 3) between the year groups. Alex was considered a competitive individual. As he was “one of the many people ... who liked a competitive environment”, Selwyn thought Alex would “fit well at Alpha” (DIR1.3-7, 8). Alex was also seen as competitive by the other Farm-Aid audit team members (see Section 5.4.5). The mutual competitiveness of trainees was promoted by the performance management system, and it became “really like a big competition, who is the best-rated individuals” (SM-15). Despite the competitiveness, Alex respected his fellow team members and did not like to put them in a bad light. For example, Alex became ‘annoyed’ when he realised that one of the audit sections assigned to him had not been adequately carried out in the prior year:

“Our understanding is completely wrong, and this is now difficult as someone else did this last year, so ... now this is my problem. So obviously, if it was done wrong in the previous year, you don’t want to grill someone about it now ... but it must still be fixed” (FN 28 August).

The competition among the trainees was not solely driven by bonuses. While Stan thought that the rating bonus for trainees was “very generous” (JM-13), according to Rick, it was

"nothing massive" (SM-15), but that it had "a lot to do with pride: ... the biggest reward is [international] secondment" (SM-15). Selwyn agreed that not everyone was driven by "monetary benefits", and he predicted that in the future Alpha would have to adapt to societal changes and instead afford recognition through granting of "flexibility of working hours" or "flexibility to work from home", as the new generation places a lot of value on family life ("they have got kids and families") (DIR1.1-8). Selwyn also mentioned to me that an internal survey of Alpha employees had shown that the firm's leadership needed to address "basic things ... like as [simple a response as] expressing gratitude for tasks well done" (DIR1.1-8), and that Alpha was in the process of taking "positive steps" (DIR1.1-8) in this regard. Other feedback from this internal survey was that Alpha should reduce its "environmental footprint", and should promote a balanced and "healthy lifestyle", where employees are able to "go to the gym" and "spend time with families" (DIR1.1-10) because they have flexibility in selecting work hours. Additionally, trainees wanted "aspirational leadership" and not "authoritarian people" as leaders, as they felt there was a generational "disconnect in values" (DIR1.1-11). On a global level, the firm had made huge investments to "use technology ... to [adapt to] change" (PRT-17), to be able to remain relevant into the future, however, trainees were not involved in these processes, as they were "more the doers" (DIR1.10) (they were the end-users of these programs).

In addition to being competitive, Alpha was a highly structured environment, and these structures formed the backbone of processes, mechanisms, and factors that promoted learning in the firm. In the next section, the structures are briefly referred to with an emphasis on their impact on knowledge sharing.

5.5.4 Alpha's structured environment

Section 5.2.2 illustrates Alpha's "super-structured" (DIR1.3-9) environment. Alpha followed a structured training model; the audit teams were structured in a hierarchical manner; coaching, supervision and mentoring processes had formal structures, and furthermore, the monitoring system used to track trainees' progress was also highly structured.

Audit teams' structures were hierarchical because "the hierarchy works for practical purposes" (DIR1.1-6). Selwyn maintained that the firm's structure was "relatively flat" with a "relatively open-door policy" (DIR1.1-7):

"We have a flat structure, but there is [still] a structure on the audit team ... so it's a multitier approach. ... But we have a relatively [easy-going] open-door policy: very informal dialogue between everyone. So, I don't think people fear asking questions. ... If you foster an environment where people are able to communicate freely you will get a better end result" (DIR1.1-7).

Mike agreed: "They [Alpha managers] do have open door policies. ... I do have a good relationship with quite a few managers, and I will often go into their offices and chat to them about problems that I find" (2T-1-4).

During my observation, I saw Alex use the 'open-door' policy when he walked into Selwyn's and Bill's offices for assistance, without first making an appointment (see Section 5.4.4). Alex was also able to use Alpha's technical department, but this required permission from Keith, Selwyn, Rick or Stan. I also noticed that Selwyn, Rick and Stan were usually available. However, the hierarchy was strictly applied when it came to the partners' level. Alex did not view partners as colleagues whose offices he could easily enter to ask questions. When he had documents that needed to be approved, he preferred to have a manager approve them: for example, when Alex had to approach Keith to get the non-audit services working paper or file access approved, Alex preferred asking Rick to approve it instead, as he did not want to "bother the partner with unnecessary admin" (FN 2 August). The status update meetings, he felt, could be used as a platform to ask Keith questions.

The training programme followed a structured format within a hierarchical firm structure. Training began with a formal induction process followed by formal training, after which trainees were exposed to real work experience (see Section 5.5.6). Such exposure was structured in a way that "boosted their [trainees'] confidence" (JM-3) because, as explained in Section 5.2.2, trainees were initially only responsible for easier sections, tackling more advanced sections later, once they had gained confidence and competence. Trainees were

also first subjected to specific formal training in preparation for the advanced tasks they were about to be required to perform. On the job, formal supervision and coaching processes were in place (see Sections 5.4.1 and 5.4.2) to support trainees. This was Alex’s experience: “It’s never – I wouldn’t say you feel like ... it’s you against this audit: no, never” (A1.4-4).

Despite the formality of structures in Alpha, knowledge sharing was “part of the [Alpha] culture” (JM-6) and “one of [Alpha’s] core values” (SM-8). Alpha wanted to promote “a knowledge sharing culture” (SM-8) and this required “staff at all levels” (SM-8) to play a major contributing role in “what makes [Alpha] successful” (JM-6). Alpha’s size and international footprint (“the firm is quite large ... Why not share [knowledge] and leverage [maximum opportunities]?” (MENT-11)) created a multitude of opportunities for knowledge sharing. Knowledge sharing within Alpha also assisted in maintaining healthy client relationships:

“It is not ideal if each of us keeps asking the client for the same thing, because it can [affect] the relationship with the client, and they can get irritated with us. So, Alpha stresses a lot that we need to share and collaborate as soon as we obtain information from the client, and if we think the [rest of the] team could make use of that information, we need to share it” (3T-2-4).

Knowledge sharing was embedded in the firm’s training model, underpinning the team structure, coaching and supervision/feedback models. Available processes and platforms, such as the status update meetings, induction process and the ‘buddy’ process, as well as the proximity to each other while on audit, actively promoted and supported knowledge sharing. Knowledge sharing was key to team collaboration and learning (see Section 5.2.2). This improved the efficiency of the work: for example, Alex shared “technicalities” (A4.1-7, 8) he had figured out with the team; and later, he was able to make “links between the different testing” that “saved a lot of work ... to reduce the testing” (A4.1-7, 8). Since each audit “has similarities, and usually, if a problem exists in one client it’s very common that that problem will exist in some form in another client”, it made “sharing [of] knowledge crucial; ... probably the most crucial thing” (1T-2-1.2-7).

Although most trainees “[were] open and would say ‘look, I know how to do it quickly ... it can save you time’” (2T-1-6), knowledge sharing was not always optimal. This had to do with competition among the trainees, and was worst where some trainees wanted to “make sure they were the only ones” who knew how to do a certain task, so that “the manager [would] give them more recognition” (2T-1-6). Alex was not impressed with the knowledge sharing approach of the third-years on the Farm-Aid audit team. According to him, the third-years were “sitting there, doing their own stuff most of the time” (A4.1-4), and they “waited ... [to be] specifically asked before they shared knowledge” (A4.1-4). For example, when Alex was asked by Stan about Farm-Aid’s business, and he could not immediately provide answers (as he was “still busy figuring it out on [his] own” (A4-5)), he was disappointed that “the third-years didn’t want to get involved”, and that they did not share knowledge willingly, although “they did it [the work] in the previous year” (A4-5). During my observation, it was noticeable that the third-year trainees were very quiet and reserved in the Farm-Aid boardroom, in contrast to the many outgoing second-year trainees on the audit team. Alex’s explanation was that third-year trainees did not want to be involved because they did not want “more work than they already have” (A4-5).

Apart from knowledge sharing in Alpha’s highly structured work environment, platforms were created to promote open “communication channels” (PRT-10). For example, Alpha had an “guilt-free conversation” or open discussion platform to “encourage people not to wait”, but rather to ask questions or “address problems ... now” (PRT-10). According to Felicia, Alpha’s initiative in this regard made for “a very open work environment”, because “you can talk with the managers and partners in ... open platforms. ... I don’t feel the hierarchy structure” (3T-2-2). Nora agreed about the openness of the work environment, and appreciated that “managers are always available” (3T-1-6).

For Alex, the openness of Alpha’s work environment was more complex in its impact on his work approach. He perceived the work environment as one with “no limitations on what you can learn” (A2.2-7), but was not one that readily encouraged the questioning of formal audit practice. According to Alex, audit quality could only be ensured if trainees were encouraged to ask questions, as this would stop the practice where “the previous [year] work paper was [prepared] without understanding the purpose of the test” (A4.1-10)). Everyone (from first-

year trainees to partners) was encouraged to constantly question and challenge each other: “I have never felt that it was not my place to say something” (A6.2-7). Alpha’s work environment therefore encouraged debating, even if supervisors were challenged: “There is a lot of space ... to state your concerns, and to challenge your managers; and they are actually quite open to being challenged” (A6.2-7). In contrast to these statements, I observed several times that Alex criticised this openness (e.g., “I will not ask too many questions” (FN 27 July); “maybe I challenged [the manager] too much” (A4-15); “figure it out yourself” (A4-8); “I shouldn’t have said anything” (FN 5 October); “It’s better to remain silent” (FN 5 October)). Alex also experienced tension between the ‘learning environment’ (where he believed he should be able to ask questions as a trainee) and the performance management system (which he experienced as discouraging questions):

“We get recognition for the fact that we did not ask a lot of questions, or the fact that we have worked fast. So, you look good simply for doing what was done in the prior year, even though you might not be achieving the required assurance. So, you can get recognition for what you have done, without understanding what you have done. We are told to apply our minds, but sometimes time constraints make you want to do what was done in the prior year, just to get it done. So, recognition is given for the wrong reasons” (A4-10).

Apart from a highly structured environment (with knowledge sharing and open conversation platforms), Alpha was also a performance-driven work environment. This is explained in the next section.

5.5.5 Alpha’s performance-driven environment

Alpha’s performance drive relied on two processes to achieve success: Alpha’s formal performance management system, and its competence monitoring processes. Next, I discuss the performance management system and then the competence monitoring processes.

(a) The performance management process

Alpha's formal performance management system covered five main areas, namely "whole leadership, business acumen, global insight, technical capability and relationships" (FN 5 October). The system was an "ongoing process" (DIR1.2-9) "... a multitier continuous process" (DIR1.2-10) that was "not about a task list, [but] about how actively you [were involved]; ... [what was] your level of interest" (DIR1.1-2). According to the system, a trainee had to decide with his/her mentor, before starting an audit, how to get the most benefit ("how am I going to get more of whatever I require? ... This is what I want to achieve" (PRT-11)) from an audit engagement. After the audit, a trainee's performance was measured, and "corrective action" (PRT-11) followed, to address gaps. On a six-monthly basis, a performance moderation meeting was held to review and moderate the trainee's recent performance reviews. As the process was continuous, continuous feedback was envisaged so that what was communicated at the performance review meeting would not be a "surprise" (see Section 5.2.2).

In the practical execution of the process, there were challenges with the above steps. Nora explained the issue with the initial part of the process (where the trainee and his mentor had to agree): "I know no one ever does it. ... I think discussions before is very important, but we often don't do that" (3T-1-8). Furthermore, the written feedback that managers (coaches and supervisors) provided about a trainee's performance on a completed audit had limitations because it was composed from "databases with generic things that they [Alpha management] put together ... [and] which don't really speak to specific development needs" (DIR1.3-6). As many managers seemed to use only these generic comments, the process turned into "more of an administrative process" than useful feedback, and this, according to Selwyn, was "where the performance management system fell flat" (DIR1.3-6). However, Selwyn was convinced that the rest of the process, namely "the top-down coaching development, ... the sharing of [and] collaboration [...on] knowledge, all that stuff happens on a daily basis" (DIR1.3-6). The performance review meeting after each audit, although characterised by the provision of generic feedback, was intense ("when you achieve a certain rating ... you can definitely know that ... there is a lot of thought going into it, a lot of discussions which, which makes it a reliable system. Because it has to be reliable, we can't

tell everyone you are wonderful: ... you have to tell, give people accurate feedback about themselves” (JM-12)).

A four-point rating scale (with ‘one’ being the highest and ‘four’ being the lowest) was used throughout the process (see Annexure I2). After an audit, a performance review meeting was held, during which supervisors discussed their feedback in depth with the trainee concerned. This was also my experience from Alex’s feedback session after the Farm-Aid audit. Alpha’s annual bonus scheme was based on the performance reviews after each audit and the performance moderation that took place every six months. Each point on the rating scale was linked to “a monetary reward” (PRT-12). Although the bonus was not exceptional (“nothing massive”), “the biggest reward was [international] secondment” (SM-15). The best rated trainees could hope for an opportunity to be seconded to an overseas Alpha office at the end of their third year of traineeship. Alex was not driven by a secondment opportunity, but rather by his own “competitiveness” (A8.22), and the need “to do [his] job well” (A8.25); and although he did not admit it at first, the bonus, which then “was a lot of money” (A8.25), did get his attention.

According to Alex, the performance management system was positive for his development: “I always put development points there ... because you can always do something better” (A2.2-6). While performance reviews drove Alex behaviour, he was unsure about the influence of coaching on his performance assessment:

“There is a diagramme with competencies achieved, and in the diagramme, it asks ‘how many questions did you ask?’ or ‘how many times was something explained to you?’ So obviously, now I have a pre-conceived idea that the more questions I ask, the less my rating will be” (A4-9), “[it’s a] ‘catch 22’: ... if you get too much coaching, you’ll be rated downwards ... because you were coached extensively ... but you can’t always figure it out on your own” (A4-8).

Alex’s interpretation of the diagramme was not the same as Rick’s: “a lot of people ask a hell of a lot of questions ... they don’t get stumped on for doing that. ... The more questions

you ask the better, and that's one of the things we tell them during their first week of training" (SM-8).

From my conversations with Alpha trainees, it became clear that they considered Alpha's performance management system to be very subjective, and were particularly forthright in their criticism of it. According to Nora, there was no consistency ("different managers judge or assess you differently" (3T-1-8)), and Mike questioned the objectivity of the system ("it's based purely [on] ... your relationship with the manager" (2T-1-10)). Felicia agreed with Mike: "It's very subjective and it can be unfair. ... If the manager likes you, you get a good rating: if he doesn't like you, you don't" (3T-2-7). Liam, although he generally "[felt] that it [the performance management system] was fair," also believed that it allowed for "some bias" (1T-1-6). Morris suggested that clearer guidelines be made available for the different rating levels because without them the system was "very subjective" (1T-2-8). Morris gave a practical illustration: he had performed very well in one of his previous audit assignments, but had received a lower rating than he expected; while on the Farm-Aid audit, where he did not feel that his work was particularly worthy, he received the top rating. Edith was also outspoken about the system: "I don't ... really understand how it works. ... I don't think a lot of people understand how our performance rating system works" (2T-2-4, 5). Mike also disapproved of the system, and complained that he was being compared to team members assigned different workloads, suggesting assessment was "not a level playing field" (2T-1-11). It is worth noting that when Morris's Farm-Aid performance discussion went positively ("I got very good criticism and ... positive feedback"), his comments about the system were also very favourable: "The actual performance feedback is very valuable: ... management spent time and effort ... to give valuable feedback. ... Two managers spent time on what I did ... and how I can improve going forward" (1T-2-9).

I attended Alex's performance review meeting after the Farm-Aid audit. Selwyn, Stan and Alex were present, and the meeting was held in Selwyn's office. Although I expected a formal meeting, the atmosphere was quite casual, and Stan led the discussion. Although the feedback was generally positive, Alex's performance in the 'relationship area' was not up to par. Alex listened calmly as he was awarded an overall rating of 'two' (see Annexure I3). As

we walked out of Selwyn's office, Alex expressed his unhappiness in the strongest possible terms:

"I'm not happy with this. ... It feels unfair. ... I told you! This is what's going to happen, I told you they were going to downgrade me! They know how much I contributed, and just because they could see I was irritated with [Stan], they let me downgrade ... even though [Stan] was also irritated. ... I know that my performance deserved an 'one', but I guess a 'two' is not bad. I am performing like a 'one' rated trainee. ... But what can I do? It's better to keep quiet and not mention things that I think are wrong" (FN October 5).

Alex was clearly upset by the rating and struggled to keep his emotions under control. During a later discussion, Alex again mentioned that he "felt it was unfair" (A4.1-14). He was also dissatisfied with the feedback he received regarding business acumen and global insight areas: "I don't believe they gave me enough credit. I mean, there were a lot of tests that I suggested, and a lot of design that I had to do myself: ... management didn't come up with these tests, I did. ... What if I just said, 'oh, I don't know'?" (A4.1-13).

Alex again shared his views on Alpha's performance rating system at the end of his third year of traineeship. Although he still viewed the system as subjective and somewhat flawed, he now saw merit in the system. Alpha's performance management system motivated him and influenced his actions and was the main reason why he "chased" (A7.2-4) to become a top performer. Furthermore, he acknowledged that the system played an important role in holding underperformers accountable: "If there wasn't [a performance management system] then it would have been a lot more annoying if other people didn't do anything. ... If you don't work hard then you must be told you've got to work hard" (A7.2-4).

(b) Monitoring competence development

Performance in Alpha was not only concerned with trainees' performance on an audit, but trainees also had to develop certain competencies during their traineeship, on which Alpha then had to report to SAICA. Alpha implemented systems to monitor the training and

development of audit trainees. For example, it was one of the most important tasks of the formally assigned mentor to monitor their trainee's progress towards achieving the SAICA-prescribed professional competencies. If a trainee showed unsatisfactory progress, it was the mentor's responsibility to intervene and suggest revised approaches to achieve the required competencies. "You track your trainees", Bill explained, "[and] if people aren't performing as they are expected, or if they haven't achieved certain competencies, my role as mentor is to identify that and to consider how we are going to get that person more exposure" (MENT-2) to different areas of the audit. Selwyn elaborated: "[The mentors] monitor their [trainees'] SAICA compliance and also make sure that they attend the correct training" (DIR1.2-10).

Despite it being nominally the mentor's responsibility to ensure that the trainee's progress was as desired/required, it was ultimately the trainee's responsibility to master the required competencies. The mentor was a resource available to the mentee in this process. As Nora described the situation: "It ultimately remains your own responsibility; you have your list of competencies and you know what to tick off" (3T-1-2), but she admitted that work exposure can be a determining factor affecting success. The necessary exposure to achieve each of the competencies is also taken into account when assigning work. When Alex planned the Farm-Aid audit, Selwyn reminded Alex to specifically ask the third-year trainees if they still had outstanding competencies to achieve before the end of their traineeships. Keith explained how task allocation was influenced by trainees' needs: "Usually by June [if] we have a guy who hasn't reached his competencies; then we will look for opportunities for him" (PRT-7, 8) that will assist him in achieving them.

Trainees were also assigned a SAICA assessor, described as a "person that checks in that the mentor is doing their job" to ensure the trainee achieves the "SAICA required level ..." (DIR1.2-12). Trainees had to reach a set of "goal posts" (DIR1.2-12) within a specified time period, and to this end their progress towards achievement of the prescribed competencies was tracked to ensure they were in fact "where the trainee should be, in terms of attaining [competencies]" (DIR1.2-12). On a six-monthly basis, a "development summary" for trainees was "pull[ed] from the database, to see who are the people who are not meeting their competency requirements" (DIR1.2-12) so that the necessary "corrective action" (PRT-11)

could be taken (“We schedule formal meetings with them and their [mentors] to understand why, why is this person not developing in these areas?” (DIR1.2-12)). Alex confirmed that his mentor did check his development on at least a quarterly basis “to see whether you were on track with SAICA, e-learns [and] your development plan” (A8-25).

Alex shared with me several documents that were part of the monitoring of trainees’ progress. This included a formal list of objectives that Alex had set for himself (Annexure I1), guidance on technical skills and professional skills that needed to be developed, a schedule to track his time spent at the client, as well as a spreadsheet document outlining the competencies that Alex had to achieve during his period of traineeship. According to Alex, the achievement of SAICA competencies was “monitored intensely” and, “after every audit” a trainee had to “show which [competencies] were ticked” (A8-25). Each competency had to be “performed a couple of times before getting a sign-off” (A8-25). He described the process of monitoring as “very comprehensive”, and added that if “someone did fall through the cracks despite the monitoring system, they [the trainee] are either useless or lazy” (A8-25).

While Alex did manage to acquire all his SAICA-required competencies early in his third year of traineeship (“I got all my competencies by February” (A7.2-2)), certain third-year trainees were “scrambling around” (3T-2-2) at the end of their traineeships to get the necessary SAICA competencies signed off. In order to avoid this end-of-training panic, Felicia suggested Alpha should be “a bit ‘more stricter’ ... [with] the way they managed the whole process” (3T-2-2).

The above discussion shows how Alpha’s performance-driven environment is influenced by Alpha’s formal performance management system and its competency monitoring processes. In the next section, Alpha’s learning-enabling environment is discussed.

5.5.6 Alpha’s learning-enabling environment

One of the benefits of working at a Big 4 firm was that it had the necessary resources to establish a learning-enabling environment. In this section, the focus is on the work

environment, as opposed to on-the-job training that has already been covered in the previous sections of this chapter. In particular, the spotlight of this section falls on formal training opportunities, other informal training opportunities, and work and learning resources.

On joining Alpha, Alex and his colleagues received induction training. It kicked off with a “nice function” in a conference room, with a motivational speaker, who was followed by Alpha’s CEO who addressed trainees on the “vision of [Alpha], the morals, the ethics” (A1.2-1). The induction training covered the fundamentals of being an auditor, introductions to key Alpha software and essential administrative information (“a lot of the things were clearly admin things, but if we did not have that it would have been a nightmare” (A1.2-1)).

Following this, formal classroom training commenced, which lasted for a month. Alex, who initially expected to move immediately into audit work, found himself attending numerous and extended in-house training sessions led by several of the managers. He was positive about the training, although some topics duplicated his university education which he had “literally studied, just now” (A1.2-2). The formal training prepared Alex well “for what to expect when you get to a client” (A1.2-1), and he found the simulated “dry run audit” (A1.3-7) especially useful. A manager played the role of a client, and the trainees were required to carry out tasks that “would be expected [of] a first-year” (A1.2-2). As a group, they had to decide on an audit approach and perform tasks with the client’s provided information, which intentionally contained both obvious and subtle errors. Alex and his fellow trainees “had to ask for information from the manager”, and if they “didn’t ask for something” they could not use the information, and this made the experience “quite realistic” (A1.2-2). The simulation emphasised practical problem-solving, with the manager acting as a difficult client. The approach taken by trainees influenced the client’s response, and this demonstrated the importance of communication skills. The simulation provided real-time feedback, strengthening Alex’s understanding of the necessity of achieving clarity of purpose and identifying key questions. Alex realised the value of the simulation during his first audit:

“When I came to my first client ... I knew what my rights were as an auditor. If we didn’t have that [simulation audit], I would have accepted short answers from clients, but ... I knew what I could ask, I know what the client must give me” (A1.3-8).

As part of this simulation, Alex had the opportunity to “literally start using the program ... submit stuff on the program” (referring to Alpha’s audit software), and was taught “what are the tools” (A1.3-7) related to the program.

Thereafter, formal training was a regular occurrence during Alex’s first year of traineeship, and to a declining extent in his second and third years. Alex regarded the in-house training to be of “high quality”, with presenters being “well-prepared” (A1.3-6) and able to address trainees’ questions. However, he felt the training was sometimes “boring” (A1.3-6), but highlighted its relevance to his work: “It is always relevant to what we do ... but what we do is not necessarily always exciting. ... I have used a lot of the training directly ... [and] I know what to do when performing a task, as I have had training on it” (A1.3-6). Formal training covered both technical and soft skills (e.g., “how to ask questions”; “how to build relationships” (MENT-3)). Classroom sessions were used for “very significant” (A1.3-1) topics, such as control testing, which Alex found valuable when he still lacked practical experience in this area (A3-10). Besides technical and soft skills, Alpha provided training for specific examinations like the APT.

Alex recognised the formal classroom training as a valuable supplement to his informal, on-the-job training:

“Having the classroom training gives you the goal that you need to work towards; otherwise, you will miss stuff. While in the informal setting, you can actually see where this and that fits in, which you can’t necessarily achieve in a classroom” (A1.2-7).

However, not all trainees had the same appreciation for formal training, and Mike, for example, expressed his concerns like this: “I can’t really learn from like a lecture structure, so I feel that I learned what they tried to teach in the training on the job more than at the training itself” (2T-1-5). Apart from formal classroom training, trainees were required to complete specific training tasks, or ‘e-learns’. These were available on Alpha’s network, and intended to keep all staff members up to date “on new developments” (A1.3-1) in the audit field, and to ensure Alpha’s implementation dates for specific audit standards or approaches

were met. Alpha set “deadlines [by when e-learns] must be complete[d]” (A1.3-1) for each prescribed e-learn. If a trainee failed an e-learn, they had to redo it until they successfully completed it. Alex had mixed feelings about this process: “E-learns are very relevant sometimes, but other times they are super boring and relate to things [that] I am not interested in. [Many of them] are however mandatory and we have to complete them” (FN 27 July).

During my observation, I witnessed Alex accessing Alpha’s learning database to complete an e-learn about PCAOB training he had previously attended. This e-learn had reflection and assessment exercises: “This e-learn is difficult. The questions are technical and I will be writing it a couple of times [before I pass it]” (FN 4 October). Some e-learn activities (such as CAATs methodology) were a requirement for senior staff, while others focused on tasks specific to trainees. For example, Alex had “additional training in US GAAS [Generally Accepted Auditing Standards] standards because one of [his] clients have shares listed on the NYSE [New York Stock Exchange], and the [training] is a PCAOB requirement” (A1.3-4). Alex found this training instructive because he was able to answer a lot of things about which he previously “didn’t have clarity” (FN October 3); and without his SOX training, Alex would not have been able to “make out head or tail of it” (FN August 11).

Records were kept of formal training sessions and e-learns on the Alpha MyProgress database, an “... interactive database which lists all types of training interventions ... [and records] progression through [a trainee’s] training curriculum” (DIR1.3-4). Furthermore, Alex was appointed (by his colleagues) as one of the “peer group learning representatives” and had to determine whether “colleagues have specific training needs” (FN 4 August).

Further resources provided by Alpha included a technical department and a library department. If Alex needed “technical information” he could “just email the firm’s technical department [him]self” (A2.1-11), but some managers discouraged this practice as its unchecked use might increase the cost of the audit. During the Farm-Aid audit, Alex consulted with the technical department about the discounting of the debtors: “The way they ... talked out the issue, that helped a lot. ... The way they broke it down, ... I think that’s something I’ll take forward as an approach when I think about technicalities” (A4.1-18).

Under the auspices of the technical department, “lots of email updates” were sent to staff to keep them abreast of new developments, so much so that Selwyn felt that “people suffer from email fatigue in this firm. ... There are, on an almost daily basis, updates from our methodology cluster, our technical cluster as well as our risk management cluster” (DIR1.3-5). Alex confirmed that he often received such emails, but since trainees “could book time” to study the emails, he “definitely had time” (A8-25) to keep updated.

The library department hosted information (“based on research that managers and partners do”) about “trends and themes” (DIR1.3-4) in different industry sectors. During the planning phase of the Farm-Aid audit, Alex requested an agricultural industry analysis from the library department. He used it to complete some of the planning sections on the audit file, and at Selwyn’s insistence, Alex used that analysis not only for background knowledge on Farm-Aid, but to understand the sector and gain insights to identify additional inherent risks. According to Alex, the library departments was effective: “It’s not like you’re waiting. ... Normally it takes a day, maybe two days if it’s some special thing that they have to obtain” (A2.1-3).

Alex made use of technology provided by Alpha (“we have a lot of technology”) and even trainees had “administrative access to whatever the manager has, so you can pull reports yourself” (A2.1-4). Trainees had access to Alpha’s main audit program, AuditPro, and to JournalPro, a program used to audit journal entries. AuditPro was the “main database that incorporates everything” (A1.3-1), including all working papers linked to the client’s information and the firm’s audit methodology. Alex used AuditPro to prepare his working papers: it was “the biggest tool”, and “like a living organism that interconnects everywhere” (A2.1-2). Alex used JournalPro to analyse trends and patterns: “With [JournalPro] you can immediately filter and see infrequent users: ... it takes away noise and gets more to the point” (A1.3-2). At the beginning, Alex experienced these programs as “more of a hindrance” because AuditPro “took time to get around”, as it had “many functions and interfacing” (A1.3-2), but later he realised that the technology made audit work “a lot better and a lot easier” (A1.3-2).

Alpha's methodology was a valuable source of information. This, according to Alex, made "sure that we always comply to the strictest guidance" and included "a lot of quality review checks", which "obviously makes the work a lot more" (A1.3-2, 3). Alpha made its audit methodology guide available online which was a comprehensive source for technical information: "We have a proper guide that has got everything in there, and it is fairly easy to navigate. I use it a lot" (A2.1-10). For less technical information, Alex would "just Google the answer" (A2.1-3). Alex also used the video-sharing website YouTube, extensively, especially when he needed to know how to perform certain Microsoft Excel functions. Excel was also used extensively: "I mean, we do everything in Excel" (A2.1-2).

Furthermore, Alpha provided in-house secondment opportunities (to their other divisions), and vacation work opportunities. Alex was keen to gain exposure to deals, and also considered an inter-divisional secondment to Alpha's forensic department. The two opportunities would provide learning opportunities that Alex would not get in audit: "It is a big learning opportunity that is available. ... So, there are definitely opportunities ... that I would use" (A1.3-5). Alex joked that he wanted to take advantage of the secondment opportunities, "just to do something different" (A1.3-5). Although Alex never made use of inter-divisional secondment during his training, it was still gratifying for him that he could consider such options. Nora also regarded inter-divisional secondment as a 'comforting' option to broaden her knowledge:

"If you ask for exposure, then you can get it. So, you can ask for a secondment to the tax department ... and it would be nice to see how tax works in the company that you are auditing because you have got an understanding of everything else; so, I would like to see how the tax side of it works" (3T-1-5).

Felicia, Nora, and Morris undertook vacation work at Alpha during their tertiary education. Alpha provided two vacation work options: an audit simulation, or observing an audit team at a client. Felicia explained the audit simulation: "You get working papers; you work on a computer and you get to see what you would be doing on a daily basis" (3T-2-1). Morris found his week observing an audit team at one of Alpha's clients extremely informative, as it enabled him to contextualise audit theory: "Things that the lecturers had said, they could

[not] get it across properly before, but now when they tried again, I understood it because I [had been] in that environment” (1T-2-2). Nora proposed that vacation work should be turned into a full semester project, so that undergraduate students could “go and see what it is like out there” (3T-1-1).

In this section I shared insights into Alex’s learning at an organisational level. In the next section, I present Alex’s recollections about his training experience as recalled during his reminiscence interview.

5.6 ALEX’S REMINISCENCES ABOUT HIS WORKPLACE LEARNING AT ALPHA

My final interview with Alex was a so-called reminiscence interview. He was by then working as a professional (he had his CA designation), and shared with me his views on how his traineeship had prepared him for life as a professional. In this section, I present Alex’s recollections about his training experience at Alpha, some six years later.

Alex did not want to stay in the auditing profession after completing his traineeship at Alpha, as this was at odds with his own “preference and interest” (A8-6). True to his earlier plans (see Section 5.2.1), Alex had joined a corporate bank and worked in the “corporate credit analysis” (A8.1) division. Two years later, after handling some investment analysis at the bank (which reawakened his interest in investments), Alex accepted a position in the private equity sector as an analyst at an international investment company. At the time of this, our final interview, Alex was still in the position. This role had further expanded his expertise, and was stimulating for Alex as he found “private equity is much more interesting ... it’s much more proactive” (A8.3).

As he reflected on his work at Alpha, it was the absence of a proactive or strategic exposure to business/finance that was one of the reasons he was glad he was no longer working in audit. Audits are “reactive, [take place] after something that already happened. ... [This was] one of the things that I was always frustrated with on the auditing side” (A8-2). According to Alex, his audit exposure had made him “more conservative than ... I wish I would have been”: and because auditors are “really, really, really good at identifying risks” (A8-4), he saw his

risk appetite (as an investor and for everyday decisions) as now quite low. However, Alex was quick to call up the positives: “Auditing was definitely a soft landing in the corporate space, ... [a] pathway ... [to] become a young professional; and there were definitely a safe pair of hands [guiding our progress]. ... I don’t think you’re necessarily going to get that at another company” (A8-3-4).

Alex was still convinced that “everyone hates auditors”, and because of the regulated environment and increasingly possible liabilities, he thought “it is absolutely insane to become a registered auditor now” (A8-7)). Despite Alex’s negative views on the auditing profession, he “definitely [had] ... more sympathy for them” (A8-6) and was still convinced that his traineeship at Alpha was “definitely something that I’m very glad that I did do” (A8-5). The traineeship had made Alex a “self-starter”, had given him as “much exposure as possible” (A8-16), which had prepared him for his professional role, and helped him adjust “when everything went online” (A8-12) during COVID-19 lockdown.

One of the great advantages provided by his traineeship was his good insight into and ability to interpret financial statements and assess risks (“I was surprised to see that half of the people on a board struggle with the numbers or basic risks” (A8- 5)), but his traineeship did not really prepare him to explain “how business works. ... There’s more to the story than just ticking and bashing” (A8-5). He soon discovered he lacked an understanding of the “reasons behind the company making money” (A8-8), and of certain legal matters (“legal skills would have been useful” (A8-5)) relating to shareholders’ agreements and contracts. Ironically, these gaps could have been addressed “at the end of your third year” by which time trainees were getting “a high-level perspective on seeing the whole of the audit”, in context, which assisted with an understanding of business models. But by then “... you just want to get out of there” (A8-8).

On reflection, Alex’s traineeship contributed to his development of soft skills and valuable personal qualities. For example, his training gave him confidence in his ability to maintain professional interactions at the highest level: “Confidence to speak to senior people. ... I wasn’t afraid to walk into a CFO office” (A8-5). The communication skills that Alex refined at Alpha, mainly through observing others, also stood out. This had already prepared him well

for dealing with clients: “I was already confident, and I already understood how to speak to a client, to ask probing questions, and with confidence” (A8.11). According to Alex, physical interaction was important in developing this skill, and he pointed out that if his traineeship had occurred during the COVID-19 lockdown, it would have negatively impacted his ability to develop these communication skills.

Thinking back, Alex was still impressed with the technology he was exposed to at Alpha (“I was definitely exposed to the best technology that there was from [an] auditing perspective” (A8-8)). The JournalPro program performed big data (journal entries) analyses, using “a comprehensive analytical approach ... that would kick out exceptions” (A8-9) for further analysis. He was exposed to a lot of CAATs also, on the audit of intangibles, and the AuditPro system, “the main auditing software”, provided a comprehensive interlinked database (A8-10). When I asked him if there was any other technology, he would have liked exposure to, Alex’s immediate reply was: “it would have been nice to have Chat GPT [Generative Pre-trained Transformer]” (A8-10).

When Alex reflected on the culture at Alpha, the hierarchical structure stood out. In structures with more layers “... it became interesting because then, I would say, there was a lot more bureaucracy” and all the different levels (junior managers, managers, directors and partners) wanted to prove themselves: “Everyone’s fighting for the next level of performance” (A8-17). Conforming to the bureaucratic organisation required that certain conversations had to be held with managers who were responsible for those departments, but:

“It created too many layers between you and the partner. I would say it would have been a lot better if, on all the audits, the partner was normally there. ... I definitely did not have as much exposure to a partner as I would have wanted. ... The partner would have been the most experienced person on the team ... [and] you obviously want to learn from the most experienced [member]” (A8-18).

According to Alex, Alpha had “a professional culture” because “auditors are very serious ... It is [the culture]: very professional, very serious” (A8-13). In addition, Alex also perceived

Alpha's culture as open ("I would say it was an open culture" (A8-16)), because the audit team setting was able to give him exposure to all aspects of the audit. ("If I wanted to understand what they [senior managers or the partner] were working on or how does that work ... the team culture was of such a way that I could get exposure to that" (A8-16). But at the same time, Alex criticised Alpha's narrow view of applying their methodology ("someone in the UK decided 'that's the worldwide policy'" (A8-19)). Even during the training sessions, certain practices were presented, but how the decisions were reached was not always properly explained ("So, it was more about 'just do it like we do it', and 'I don't know why it's like that ... just do it, because that's how we do it" (A8-19)).

Considering Alpha's business culture and work pressure, Alex reflected as follows:

"There's no excuse if your ... work was not done at [Alpha], and I think that later on I could appreciate that any job comes with deadlines; and I could understand why there were deadlines due to how it works at Alpha. And I think deadlines were introduced in a soft way initially, in a controlled environment, as a team. There were soft deadlines, and then they were really hard deadlines [at Alpha], whereas, when I got to the bank, they were just deadlines" (A8-14).

To this day, Alex is aware and appreciative of the prestige and reputation associated with having completed his training at a Big 4 audit firm, such as Alpha. He never felt intimidated ("I was confident to engage with bigger firms [clients] because I also came from a big firm" (A8.14, 15)). Furthermore, Alex was aware of the perceived trust and competence attributed to him due to his association with Alpha: "I definitely enjoyed the reputation that came with [Alpha] at the bank. I could see people expected a certain competence because I was [from Alpha]" (A8.15).

Alex still admits he has retained his competitive spirit, and especially when recalling the rating system used during the traineeship he conceded: "I am competitive. I probably still would have wanted to try and figure out to make the best of the rating system" (A8.22). While still aware of the conflict he experienced between asking questions to learn, and not asking questions in order to appear competent from the start, he nevertheless felt that the primary

purpose of the traineeship was to learn, regardless of the rating system. “Now, I would say like: ‘stuff the rating system’. ... In the end of the day...you need to learn what you need to learn” (A8.23).

At our final interview Alex was still an advocate for a more flexible traineeship model, so that it was not obligatory that everyone does at least three years of traineeship. According to him, the criterion should rather be the achievement of competence, regardless of the period it takes. However, Alex’s advice to new trainees is straightforward when he was drawing on his own experiences, and how and what he learned during his traineeship. He advises: “Suck it up and make the best out of it” (A8.20). His perspective is now that, despite the frustrations and challenges, trainees should embrace the experience and gain as much learning and growth as possible from it. His view now is that “I would have started every single audit asking for a set of financials. And, if you don’t have a set of financials, I wouldn’t even start the audit” (A8-7).

After the interview was over, I was left with renewed respect for Alex. He was an ideal key participant, always generous in his willingness to share his insights throughout my study (which spanned many years). He was always professional, despite having fixed ideas that he clearly wanted to convey; he was never condescending, and in his special way also saw the lighter side of, or learning potential of every situation. Judging by the almost perfect congruity between his behaviours, performances and views, I consider Alex as a worthy and candid participant. I agree with Keith, Selwyn, Rick and Bill that Alex wears the ‘Alpha stamp’ proudly, and has the potential to be a great ambassador for Alpha.

5.7 SUMMARY AND CONCLUSION

In this chapter the findings of my study were presented. The chapter started by introducing Alex, as the key participant, and Alpha, the Big 4 firm where Alex undertook his traineeship. This provided the context of my focused ethnographic study.

Thereafter, the findings from my study were presented as they related to three interdependent themes: (i) Alex, an active agent in his own development process; (ii) Alex,

a valued team member, and (iii) Alex, as an employee of Alpha. Through a rich description of workplace learning at individual, social and organisational levels, the ways of learning, the influence of work-related factors, and Alpha's culture were discussed to get a deep understanding about workplace learning in an audit firm. It was shown that Alex's ready self-reflection, problem-solving ability, willingness to learn from mistakes, perpetual search for learning opportunities, and his ability to carry out complex tasks, underpinned by his own motivation, contributed to his positive learning experience. In an audit team context, it was shown that supervision and feedback, coaching, learning from others, working alongside others, collaboration and teamwork, and the mentoring process all influenced Alex's workplace learning experience.

Alpha's culture (in particular the juxtaposition of its business and training orientations), as well as the competition, and the environment's formal structures and performance obsession, played their roles in Alex's learning during his traineeship. Alex's learning was also facilitated and accelerated by readily available resources that enriched the learning-oriented environment. The last section of this chapter covered my final interview with Alex (some six years later) during which he shared memories about his training experience at Alpha.

This chapter points to the multifaceted nature of workplace learning in audit firms, and provides a rich description of learning practices within an audit firm culture and environment. In the next chapter, I discuss the findings based on the research questions I posed in Chapter 1.

CHAPTER 6

DISCUSSION OF THE FINDINGS

6.1 INTRODUCTION

In this chapter I discuss workplace learning within audit firms, building on the theories and literature discussed in Chapters 2 and 3, and the findings from Chapter 5. In Chapter 5, the findings of my study are presented using narrative descriptions of Alex as an active agent in his own development, as a valued team member, and as an employee of Alpha.

With the overall aim being *to investigate how an audit firm's culture shapes the learning of trainees in that environment*, in Chapter 6, I discuss the multifaceted learning experience of Alex, a second-year audit trainee at a Big 4 firm, Alpha. The discussion, structured according to the research sub-questions, first explains how trainees like Alex learn in an audit firm. Following this, the discussion shifts to how individual, social, and organisational factors interplay to influence the learning process of trainees like Alex. Finally, I discuss the influence of audit firm culture, such as that in Alpha, on the learning experiences of trainees, such as Alex.

6.2 HOW TRAINEES LEARN IN AUDIT FIRMS

In this section I answer my study's first research sub-question, namely: *How do trainees learn in audit firms?* The findings of the study show that Alex's workplace learning at Alpha is consistent with key theoretical perspectives, as identified in the literature (Chapter 2 and Section 3.5.2 in Chapter 3). These include the importance of individual agency, social and collaborative learning, reflective practice, and the role of informal and experiential learning in professional development. Alex's experience reflects the socio-cultural view of workplace learning, emphasising learning through participation in work activities and interactions with others, as well as the importance of individual agency, and the organisational environment, in shaping his learning experiences.

6.2.1 Overview of Alex's learning

As indicated in the literature (e.g., Collin, 2005:20; Goller & Paloniemi, 2022:1-2), I observed that Alex's personal agency was inherently part of his learning. Alex's personal characteristics identified him as inquisitive, ambitious, technically competent, studious and motivated. Alex demonstrated high self-efficacy, with a strong belief that he would successfully complete his traineeship in preparation for his role as an investment banker. Keith, his managers, and other audit team members agreed that Alex would reach great heights. Alex himself was willing to compromise his work-life balance to achieve his aspirations and for self-betterment. Alex's personal characteristics contributed to his pursuit of a high-performance rating, his need to provide value to the client, and his search for lifelong learning opportunities.

Kolb (1984:37-38) emphasises the importance of learning through experience and reflection. This resonates with Alex's involvement with diverse clients and audit tasks at Alpha, which provided him with various experiential learning opportunities. He deliberately reflected on his daily activities, and reflected on what improvements could be made by learning from mistakes (e.g., to review minutes earlier/better in the future, or to think carefully before delegating tasks to first-year trainees, to avoid unnecessary review notes), and recognised his successes. Thus, as indicated in the literature (e.g., Jeong *et al.*, 2018:142; Perry *et al.*, 2015:325; Tynjälä, 2008:15), reflection formed a cornerstone of Alex's learning process. Alex regularly did self-reviews (in the gym or in his car on the way home), understood their importance for development (even if it was about the value of boring routine work, or about his own development), and sought unbiased opinions for self-improvement (he really wanted to understand why a particular approach or process was followed/preferred). It was also through reflection that Alex realised that he had actually learned from experience.

Learning through experience, as advocated in the literature (e.g., Ambrose *et al.*, 2010:3; Andresen *et al.*, 2020:225; Schunk, 1991:2) was an important part of Alex's learning journey, because Alex's traineeship experience motivated/enabled him to work more independently, by asking fewer questions and receiving less coaching. Learning through experience, as

underlined in the findings, was recognised by Keith as the most valuable form of learning at Alpha. Additionally, Alex demonstrated the ability to draw parallels between new tasks and similar past experiences, applying his reflective insights to navigate new challenges. Alex decided, after his negative performance review, to try, as part of his improvement process, to match a challenging task with a similar past experience.

Alex's learning experience at Alpha shows the important role of the learning environment (as recognised in the literature; e.g., Pagonis, 2017:13; Tynjälä, 2013:14) in shaping professional development. Alpha's culture of coaching and collaboration provided a platform for social learning, consistent with Bandura's (1986:101) emphasis on the environment's role in the learning process. Alex's learning experience at Alpha was also in line with Marsick and Watkins' (1999, 1990) theory of informal and incidental learning, and their later views of formal, informal and incidental learning (Marsick *et al.*, 2008:590). Besides his good theoretical knowledge (gained from his formal university studies), he also studied for a CFA qualification (also a formally structured qualification). His acquisition of knowledge and skills through the experiences of his everyday work activities and interactions reflect informal learning, while incidental learning opportunities occurred naturally, and often unconsciously, within the workplace context (I recall Alex's comment/realisation: "Hey, I've learned a few things" (A7.3)).

Furthermore, Alex's learning experience at Alpha demonstrates the importance of both individual and social aspects of workplace learning, as highlighted by Hodkinson and Hodkinson (2004a:167), and Billett (2002a:457). His learning was a blend of individual characteristics, such as motivation and self-efficacy (advocated by e.g., Alsabahi, *et al.*, 2021:4; Westermann *et al.*, 2015:891), and social interactions. The social interactions included receiving coaching (as advocated by e.g., Ater *et al.*, 2019:452; Billett, 1995:7, 9; Lohman, 2005:91) from Selwyn, Rick and Stan (who engaged in collaborative teamwork (as recognised by e.g., Eraut, 2011:10; Kayes *et al.*, 2005:330; Milligan *et al.*, 2014:1, 7; Pang & Hung, 2001:37; Wenger, 1998:2-3)) as part of the Farm-Aid audit team, as well as benefiting from a supportive mentoring relationship (suggested by e.g., Eraut & Hirsh, 2010:73-74; Hicks *et al.*, 2007:73) like that provided by Bill. Alex's learning experience at Alpha illustrates the multifaceted and interconnected nature of the work environment, as

described by Hager (2019:72-73). His development was not restricted to individual tasks, but was linked with various aspects of the workplace dynamic, including interactions with colleagues, Alpha's culture, and exposure to practical experiences. The learning experience offered at Alpha can be placed along Fuller and Unwin's (2004a) 'expansive-restrictive' continuum. Although Alex was engaged in a formally structured traineeship, his involvement with diverse clients, varied tasks, and participation in different audit teams, and his access to mentoring, and opportunities for reflection and growth (including Alpha's formal, in-house training) suggest an expansive learning environment.

In the sections below I discuss Alex's learning experiences in terms of the processes and activities (work processes, learning processes and learning activities) in which he participated, with pertinent reference to the literature. I refer in particular to Eraut's work on how professionals learn in the workplace (as I explain in Chapters 2 and 4, I took his work as a point of departure), but I also refer to additional sources that I consulted while expanding my literature study.

6.2.2 Work and learning processes and activities

Alex learned through performing complex tasks, problem solving and engaging with new tasks. His learning was also enhanced by participating in group processes, learning from working alongside others, consulting colleagues and experts, and working with clients. These work and learning processes and activities are highlighted in Eraut and colleagues' research on workplace learning (e.g., Eraut, 2009, 2007, 2004a, 2000; Eraut & Hirsh, 2010).

Alex's involvement in complex tasks (as suggested by Eraut, 2011:9; Westermann *et al.*, 2015:892) at Alpha provided him with valuable learning opportunities. He tackled complex tasks with dedication, such as when he had to determine the Farm-Aid debtors' recoverability or test a derecognition model of debtors sold. He was allocated the planning of the Farm-Aid audit, which was a complex task. He had to consider several 'standard' aspects of an audit, such as Alpha's internal independence policy fraud questionnaire, and applicable legislation, and Farm-Aid's industry, business model, group structure, ownership structure, risk assessment, previous reports and use of technologies. The planning of the

audit was not typically entrusted to second-year trainees at Alpha, but provided Alex with a challenging and enriching learning opportunity. Completing challenging tasks also leads to increased motivation and confidence (Eraut & Hirsh, 2010:26), and is positively linked to learning (Rausch, 2013:5-6). The findings show that apart from Alex being more motivated to do complex tasks, the recognition of successful completion of them built his self-confidence. One example of this was when he received a high rating for the application of technical IT knowledge. Alex admitted: “It is nice to receive recognition for performing complex tasks. It builds confidence when they take my suggestions to heart” (A6.1-13).

Alex engaged in problem-solving activities, which are seen as a key aspect of workplace learning (Eraut & Hirsh, 2010:26). Problem-solving can be linked to critical thinking (Buheji & Buheji, 2020:34), and transforms and extends existing knowledge (Billett, 2020:2002). The findings show several occasions when Alex solved problems, such as when he prepared the Farm-Aid consolidated trial balance, had to research new topics such as RICA, and had to expand his knowledge about CAATs and advanced Excel. It was noticeable that Alex preferred to solve problems on his own: he wanted to appear informed, and even if he approached Selwyn, Rick or Stan with a problem, he wanted to be ready with a tentative solution that he had prepared himself. Alex did not hesitate to use Alpha’s available resources (such as the previous year file, reading materials, feedback from expert departments) to solve problems, because successful solving of problems gave him a sense of achievement and pride. As Alex’s traineeship progressed and his experience increased, there were still problems to solve, but they were no longer accompanied by the high levels of frustration (“definitely less figuring things out” (A7.3-6)) that he initially experienced.

Alex was eager to take on new tasks, which the literature suggests promotes learning (e.g., Billett, 2022:[6]; Tynjälä, 2013:14). Alex specifically asked for opportunities to attempt tasks that he had not done before, on his own (e.g., when he asked Selwyn if he could prepare the group instructions for the component auditors independently; or when he had to inform Bill about the influence of IFRS 15 on the Teleco audit; or when he could consult with Alpha’s technical department). According to Eraut (2011:10), novice professionals must obtain adequate exposure to new tasks that offer them with enough challenge in the workplace. Jeon and Kim (2012:221), as well as Shürmann and Beusaert (2016:148), found a positive

relationship between informal learning and the frequency of new tasks. However, according to Alex, many of his tasks were not new, and it was clear that he was sometimes very frustrated when required to do the same kind of work repeatedly: and he did not hesitate to express his discontent. When I first met Alex, and still, even during his last interview, he was of the opinion that he could have completed his traineeship in two years, because he would have acquired the necessary competence in that period; and he would then not have needed to continue to do mundane and repetitive work. By his third year of traineeship, Alex was frustrated by pedantic or less intellectually challenging work (“there was nothing on file that I haven’t done ... it was terrible” (A7.3-6)). However, the literature points to the value of repetition of tasks (e.g., Billett, 2022:[11]; Eraut & Hirsh, 2010:15), (repetition is an inherent element of certain audit tasks (Barac *et al.*, 2021:799)) and later in his reflection on his traineeship, Alex admitted that repetitive work had improved his skills.

Learning as a member of a team in an audit firm includes learning through participation in group processes and working alongside others (Dierynck *et al.*, 2023:13). As discussed in Section 6.2.1, Alex learned through participation in group processes, which included collaboration and teamwork. This enabled knowledge sharing, which is particularly important in audit firms (e.g., Chow *et al.*, 2008:153-155; Duh *et al.*, 2020:54; Vera-Munoz *et al.*, 2006:134-135). Knowledge sharing was embedded in Alpha’s training model, and was manifest in the team structure, and in the coaching and supervision/feedback processes. The shared workspace on the Farm-Aid audit facilitated knowledge sharing because Alex’s co-workers were easily accessible to provide answers to his questions. Everyone in the Farm-Aid audit team agreed that the team members collectively commanded a wealth of knowledge, and Alex was easily able to approach his team members (also, his managers were approachable). Alpha’s audit team members were expected to work together. Nora and Felicia, the third-year trainees who had carried out Alex’s audit tasks the previous year, should have been able to share knowledge with Alex based on their experience, and this would have enabled him to tackle his tasks more competently and confidently, to identify the right persons at Farm-Aid for information, and to provide quick answers. Although Alex attempted to fill a similar role for Morris and Liam as the first-years working under him (after all, he was in his second year of traineeship), the third-years on the Farm-Aid audit were not as cooperative. Nora helped Alex with an audit approach to credit notes, but Alex felt that

the third-years were not eager to share knowledge about the Farm-Aid business model: they were simply focusing on their own work. Selwyn and Stan also expressed concerns about the third-years' unwillingness to collaborate with the team. It was possible that the intense competition among trainees to obtain the best performance rating could also have negatively influenced the third-years' willingness to share knowledge.

Physically working alongside others is a common learning process in audit firms (e.g., Bishop, 2017:525; Eraut, 2007:409; Hicks *et al.*, 2007:72) and enables people to observe and listen to others at work (Eraut, 2007:409). It also has the potential to lead to a greater depth and expanse of learning (Cheetham & Chivers, 2001:284). Alex also learned from others by attending meetings (e.g., the weekly status update meetings during the Farm-Aid audit), listening to his fellow team members discuss their progress, and observing how their answers were received/perceived. Managers were also usually present on the Farm-Aid audit, and helped with practical coaching and supervision. Alex placed high value on chances that he got to work alongside the audit partner; however, such opportunities were rare (e.g., Alex wanted to make an impression on Keith and made a huge effort to participate and listen at the status update meetings if Keith was present). When Alex shared memories of his traineeship in his final interview, he expressed regret that trainees get so little exposure to partners: they have the most experience and can share the most valuable knowledge, but such opportunities are limited. (According to the literature, audit partners with heavy workloads have less time available to spend on supervising staff auditors and this can compromise audit quality (Lo, Lin & Wong, 2022:408)). Alex was also able to learn by attending consultations (identified as a learning opportunity by Eraut and Hirsh (2010:25)) between audit managers and Alpha's technical department.

Working with clients provides a significant learning experience (e.g., Burford *et al.*, 2020:168; Eraut, 2007:411), and as audit trainees spend so much time at client premises, this forms a large part of their learning experience (Eraut, 2007:412). Alex used his good communication skills to engage with Farm-Aid staff, and even in difficult situations his professional approach assisted him. Alpha gave Alex exposure to clients in different industries and of varying sizes, but unfortunately, this was not the case for all trainees. As Alex did get diverse exposure, he was able to learn different types of businesses in different

industries, and also to build confidence to engage with staff at all levels at the clients' offices. In his final interview, considering the challenges professionals face, Alex considered the exposure to interactions with audit clients' senior staff (financial managers and above) as amongst his most valuable training/learning outcomes.

Alpha also offered other learning opportunities. According to Eraut (2007:412-413), learning takes place when trainees visit other sites. Although Alpha offered opportunities for secondment, (internally to another division in Alpha, or to one of its international offices, and the latter was usually a great incentive for trainees to strive for a good rating), Alex never took the opportunity. Alex was also not part of a visit to another branch during the Farm-Aid audit. He did however listen intently when Rick gave feedback during a status update meeting about his branch visit. A further learning opportunity from Alpha was formal training that began with an extensive induction process that included an audit simulation. In the literature, an induction process (e.g., Cronin, 2014:336; Milligan *et al.*, 2013:217) and formal training (e.g., Eraut & Hirsh, 2010:69-70; Tynjälä 2013:14) are considered valuable learning experiences. These were also mostly received positively by Alex, as the presenters were well-prepared, and the training was relevant to his tasks. Choi and Jacobs (2011:239) found a positive relationship existed between formal training and informal learning in the workplace, while Eraut and Hirsh (2010:68) emphasise the importance of formal training, especially in the transfer of technical information, but that it loses its value if not strengthened by practical application in the workplace. Similarly, Littlejohn and Pammer-Schindler (2022:329) point to the importance of following up formal training with real work contextualisation. At Alpha, it was practice that exposure to new tasks was preceded by formal training, and Alex corroborated that he had found that his training was relevant (e.g., before Alex could supervise, he first received training in appropriate techniques/approaches). As part of formal training, trainees also had to complete e-learning activities (after these training sessions) to reinforce what they had learned. Important updates in the field were communicated to trainees via email, and the firm allowed time to study such updated information independently. Throughout this, Alex had to record his training achievements and progress on Alpha's MyProgress database.

Supervisors play an important role in promoting and improving learning in the workplace (Eraut & Hirsh, 2010:34), and also in monitoring trainees' progress (e.g., Wallo *et al.*, 2021:65; Westermann, *et al.*, 2015:881-882). Poor feedback, combined with inadequate resources for review and coaching, reduces the impact of trainees' learning experiences in audit firms (Andiola *et al.*, 2019:19-22), while proper feedback enriches learning experiences (e.g., Ater *et al.*, 2019:452; Marriott *et al.*, 2011:146; Westermann, *et al.*, 2015:881-882). Supervision and coaching were embedded in Alpha's training model and were part of the hierarchical structure of the audit team. The entire Farm-Aid audit team was involved in providing and/or receiving supervision and coaching that took place continuously on the job. Feedback processes at Alpha involved both immediate and long-term evaluations, both of which played important roles in Alex's development. The supervision and feedback processes were also closely related to Alpha's performance management system. Alex, in consultation with Selwyn, Rick and Stan, set performance targets that he had to achieve during the Farm-Aid audit, and his supervision and feedback sessions were directed towards achieving them. After the Farm-Aid audit, a performance review meeting was held where Selwyn and Stan discussed their feedback in depth with Alex. Although the outcome was not entirely to Alex's satisfaction, and the system was also criticised by his peers (due to subjectivity, favouritism and inconsistency of application), the system was similar to practices in other audit firms and was reward-based (e.g., Bernard, 2018:64; Lohman, 2000:93, 99; Nokelainen *et al.*, 2023:489), with a monetary bonus as well as an opportunity for international secondment attached to it.

Alpha advocated, and mostly delivered, effective supervision (available, willing, and competent supervisors) with timely and quality feedback. Feedback was given as work was performed, both through the AuditPro system and via direct communication between supervisors/managers and team members, which allowed for immediate corrective action to be taken or improvements to be made. This is in contrast to Eraut's (2007:412) finding that direct supervision from line managers did not often occur in the training of accountants, nurses, and engineers. Alex's experiences (of supervision, feedback, and coaching) were mixed and closely related to the individual management styles of the supervisors: he was strongly opposed to over-supervision. He was extremely positive about Selwyn's supervision, and also approached him when he disagreed with Stan. Rick's management

style was different, but Alex was able to adapt. Alex experienced Stan's supervision extremely negatively. Stan was too critical; he questioned everything and his approach was rigid. Although the negative experience was indeed a learning experience for Alex, about people skills and interaction with superiors, the conflict and heated exchanges were challenging for Alex and left him stressed, and reduced his commitment to Alpha (a situation similar to that recorded by Andiola *et al.*, (2021:24)). Supervisors, in the literature, are criticised for carelessness or unprofessional actions, for lacking knowledge and skills, or because they do not allocate enough time to carry out a proper review (Andiola *et al.*, 2019:19). According to Selwyn, Stan should have invested more time in understanding Farm-Aid's systems better, but Stan was experienced with the audit of treasury divisions. Selwyn also criticised Alex for always having an opposing point of view.

Coaching at Alpha was a regular phenomenon, occurring mostly in the early months of traineeship (as suggested by Eraut, 2007:413). It was a collaborative effort that involved all levels of the audit team. Although everyone at Alpha realised the value of coaching, there were practical challenges (similar to the reasons for sub-standard supervision highlighted by Andiola *et al.* (2019:19)). Alex's coaching experiences were mostly positive because his coaches communicated well, focused on a specific matter and also provided good explanations. Alex's coaching experiences were closely related to his supervisors' skills and their management styles; he was strongly opposed to excessive coaching. Coaching from Selwyn (e.g., when planning the audit, performing a materiality assessment, evaluating a share buy-back scheme, and reviewing directors' loans) and Rick (IT applications) were positive learning experiences, but Alex was extremely dissatisfied with the excessively detailed coaching provided by Stan, and this led to a large number of coaching notes on the treasury work. It was notable that Alex did not have the same experience with his other coaches, and judging by Selwyn's view that Stan's "excessive coaching" (DIR2-1) hindered the Farm-Aid cohesion of the audit team, it would appear that there was room for improvement with Stan's coaching practice. Alex learned a lot from the coaching he received from the third-years (Nora on determining interest using CAATs and Felicia on Alpha's audit methodology). Similarly, Alex was an enthusiastic and sympathetic coach for the first-years (Morris and Liam), and his coaching approach was based on questioning principles, although Morris sometimes found it too technical.

In line with the literature, which has shown that formal mentoring is beneficial for individuals' workplace learning and performance (Giacumo, Chen & Seguinot-Cruz, 2020:259), Alpha had a system of formally designated mentors. The system even allowed for the change of mentors, with sufficient motivation. Alex fully embraced the mentoring process and was convinced that Bill was there as a confidant, to protect his interests, and to serve him with advice. Bill, for his part, was pleased to act as Alex's mentor (also see Section 6.3.2).

Learning activities were a constant part of Alpha's workflow and learning processes. In addition to the learning activities discussed above, Alex was looking for information (e.g., to understand how new legislation or standards work, or to better understand Farm-Aid's operations), or used mediating artifacts (as suggested by Eraut, 2007:416 and Hicks *et al.*, 2007:72) such as Alpha's guide on audit methodology, or the prior year's Farm-Aid audit file. Sometimes, this required getting information from the correct person at the client, for example when Alex, at Stan's insistence, got a detailed explanation from the client about controls in Farm-Aid's accounts receivable system. Such activities are part of workplace learning (Eraut & Hirsh, 2010:25, 28). Alex also learned from mistakes, a valuable practice in audit firms (Emby *et al.*, 2019:18; Grohnert, Meuwissen *et al.*, 2019:217; Van Mourik *et al.*, 2023:2; Westerman *et al.*, 2015:885).

Although Alex wanted to avoid mistakes, was uncomfortable admitting past mistakes, and tried to defend his actions (similar to defence mechanisms used by auditors (Gold *et al.*, 2022:2707)), the experiences led to positive learning experiences. From past mistakes, Alex learned to work more accurately (when he had to prepare the Farm-Aid bank confirmations for Alpha's service centres); to manage time better (when he had to work through the night to go through Farm-Aid minutes of meetings); to study international practices (when he learned that testing of completeness of the controls under SOX differs from local practice), or that good people skills were paramount (when he repeatedly confronted Stan's management opinions). Furthermore, the asking of questions (e.g., Dierynck *et al.*, 2023:9; Eraut, 2007:415; Eraut & Hirsh, 2010:28), and listening to and observing others (e.g., Eraut & Hirsh, 2010:29, 51; Schürmann & Beausaert, 2016:141-142) were also important learning activities. Alex asked questions during meetings with partners, to improve his knowledge;

but during coaching, he was less inclined to ask questions because it could negatively affect his performance rating. He would rather try to solve a problem himself, or call for help from his fellow trainees: it was only as a last resort that he consulted his managers. Alex gained knowledge about how financial statements should be read by observing the audit partner, and also improved his communication skills with clients by observing senior audit trainees' interactions with them. In the open-plan office and in a client's shared boardroom, trainees could have beneficial informal discussions and interactions.

6.2.3 Summary

The above discussion confirms that Alex's learning experience at Alpha corresponds closely with theoretical views such as those of Kolb (1984), Bandura (1986), Marsick and Watkins (1999; 1990). Furthermore, it is also clear that Alex learned through Alpha's work and learning processes, and related activities (Eraut, 2009, 2007, 2004, 2000; Eraut & Hirsh, 2010). In line with other workplace literature, Alex learned through his own personal agency, through social and collaborative efforts, and as part of Alpha as an organisational environment. Matters were also identified where Alex's or his colleagues' learning experiences were not optimal. For example, due to self-interest, knowledge sharing was not always optimal; the partner's limited involvement with supervision was considered a gap/missed opportunity; not all trainees had the optimal mix of client exposures, supervision and feedback, and coaching processes; the quality of supervision and feedback depended on individual management styles of managers and this was not always to their (trainees') liking; not all supervision was optimal (due to time constraints, motivation), and the performance management system was criticised, and was even blamed for curtailing learning experiences (such as asking questions). This suggests that a variety of different factors influenced Alex's learning.

In the next section, I elaborate on these findings by discussing the interactions between the individual, social, and organisational factors that influenced Alex's learning.

6.3 HOW INDIVIDUAL, SOCIAL, AND ORGANISATIONAL FACTORS INFLUENCE LEARNING

In this section I answer the second research sub-question of my study, namely: *How do individual, social and organisational factors influence learning in audit firms?* As discussed in Section 6.2, Alex learned by participating in certain work and learning processes and activities. These processes and activities were enabling or inhibiting depending on the presence/absence of certain factors.

The literature shows that workplace learning is influenced by individual personality characteristics, (for example, self-confidence (e.g., Eraut & Hirsh, 2010:86; Nisula & Metso, 2019:23), motivation (e.g., Alsabahi *et al.*, 2021:4; Illeris, 2018:96), individual agency (see 6.2.1 above)), and capabilities, (such as technical skills and theoretical knowledge (e.g., Eraut, 2004b:68, 71; Eraut & Hirsh, 2010:59; Trotman *et al.*, 2015:56)), communication skills (e.g., Boud & Garrick, 2012:4; Eraut & Hirsh, 2010:59), and social skills (e.g., Eraut, 2007:415; Heinemann, Burchert & Kämäräinen, 2014:10). It further shows that supervisors, managers, peers, and other co-workers play a role in enabling learning through, for example, coaching (e.g., Ater *et al.*, 2019:452; Marriott *et al.*, 2011:146; Westermann, *et al.*, 2015:881-882), supervision and feedback (see 6.2.2 above), support (e.g., Ater *et al.*, 2019:452; Eraut, 2011:9); trust (e.g., Eraut & Hirsh, 2010:31, 86; Hauer *et al.*, 2014:438), and physical proximity to others (e.g., Neher *et al.*, 2015:289; Parding & Berg-Jansson, 2018:115). Organisational factors (for example, performance rewards (e.g., Bernard, 2018:64; Nokelainen *et al.*, 2023:489)), monitoring of learning (e.g., Liu & Ren, 2019:70; Westermann, *et al.*, 2015:881-882), tools and resources, (such as formal training (see Section 6.2.2 above) and access to technology (e.g., Stanley, 2013:791; Yu, He & Gong, 2023:4920)), and work and task allocation (such as sufficient exposure to new and challenging tasks (see Section 6.2.2 above)), are also indicated in the literature as factors that affect workplace learning.

As discussed in Chapter 2, the literature on workplace learning can be discussed at three levels - individual, social, and organisational. This is suggested by, among others, Jeong *et al.* (2018) who categorised factors influencing informal learning into individual, group, and

organisational levels, and Harteis *et al.* (2022) who have, in their scholarly book, categorised research across a range of occupations, into three levels – individual, team and organisational. In this section I discuss the intricate interplay between Alpha’s work and learning processes and activities, and the individual, social, and organisational factors that formed part of audit trainee learning at Alpha. I present the analysis in terms of the aforementioned levels and the next section focuses on the individual level.

6.3.1 Individual level factors

Alex’s personal characteristics (strong self-image, motivation and confidence), as well as his skillset (technical and communication), and his willingness to reflect or self-evaluate, shaped his learning experiences at individual, social, and organisational levels, which in turn influenced his personal development and his team’s dynamics within Alpha. Table 6.1 shows the interplay of individual factors at social and organisational levels.

Table 6.1 Interplay between individual factors at social and organisational levels

Individual	Social	Organisation
<p><u>Personal characteristics</u></p> <p>Self-image</p> <ul style="list-style-type: none"> Was reluctant to admit to mistakes and did not always identify them as learning Was reluctant to ask too many questions due to perceived negative effect on performance rating Asked questions on occasions where partner was present, or a trust relationship existed Would rather ask peers questions than managers, as he wanted to give the impression that he had figured it out himself Tried to find tentative solutions, so as not to appear incompetent to managers <p>Motivation and confidence</p> <ul style="list-style-type: none"> Wanted to perform complex tasks Requested to be assigned to a listed client's audit Tasks that were not challenging (mundane tasks) were boring Wanted to work independently and enjoyed problem solving Searched for next task when first task was completed Wanted highest performance rating and was competitive Set fixed goals and reflected on them 	<p><u>Personal characteristics</u></p> <p>Self-image</p> <ul style="list-style-type: none"> Not admitting mistakes can cause conflict and adversely affect team cohesion Reluctance to ask questions takes away opportunities to learn from others A relationship of trust creates an open space in which it is comfortable to ask questions and make mistakes <p>Motivation and confidence</p> <ul style="list-style-type: none"> Negative effect on team if everyone attempts to take the complex tasks, and leave others with mundane tasks Wanted recognition when successfully performing complex tasks and when figuring things out by himself Self-confidence positively affected client communication Persisted in efforts to obtain information from clients Competition amongst trainees negatively affected team morale and team cohesion 	<p><u>Personal characteristics</u></p> <p>Self-image</p> <ul style="list-style-type: none"> Performance management system increased his reluctance to ask questions Supposed open platform to ask questions not fully utilised/trusted Structures (e.g., coaching, supervision, training, performance management) were used to quickly correct or prevent mistakes <p>Motivation and confidence</p> <ul style="list-style-type: none"> Not sufficient complex tasks were assigned Repetitive and routine tasks were assigned Tools and resources (e.g., Internet, library and technical department) assisted with problem solving Alpha encouraged independent problem solving Successfully completing complex tasks led to better performance rating Performance management system increased competitiveness Alex a good Alpha fit, due to his competitive nature

Individual	Social	Organisation
<p><u>Skills</u></p> <p>Competence/technical skills</p> <ul style="list-style-type: none"> Based on high ability, challenging tasks were assigned (e.g., 3rd year work assigned to Alex at 2nd year level) Was constantly looking for better ways to accomplish tasks Challenged managers and kept on trying because of drive to understand <p>Communication/listening/people skills</p> <ul style="list-style-type: none"> Was good at ‘small talk’ with clients and at asking probing questions Increased confidence was cultivated to communicate with management level employees (e.g., CFO). 	<p><u>Skills</u></p> <p>Competence/technical skills</p> <ul style="list-style-type: none"> Effectiveness depended on management style; not all managers were open to being challenged Team cohesion was negatively affected if challenges devolved into conflict (Alex repeatedly disagreed with Stan) Alex’s strong technical skills and openness to adopt new ways strengthened the audit team <p>Communication/listening/people skills</p> <ul style="list-style-type: none"> Observed/listened as senior trainees, managers and partner communicated with clients Negative effect on team knowledge sharing and cohesion when communication came across as arrogant 	<p><u>Skills</u></p> <p>Competence/technical skills</p> <ul style="list-style-type: none"> Competence increased/expanded the learning environment Structured environment was not always conducive to challenging practice; Alex was encouraged simply to accept the way it was done E-learns and formal training increased technical skills <p>Communication/listening/people skills</p> <ul style="list-style-type: none"> Formal training on asking questions assisted with communication skill development Induction training helped trainees know what could be asked of clients Negative effect on performance rating if communication came across as arrogant
<p><u>Reflection and self-evaluation</u></p> <ul style="list-style-type: none"> Deliberately reflected on what had been learned Developed refined skills through reflection Reflecting on tasks led to tasks being performed faster and with fewer questions being asked Reflection prompted Alex to ask for feedback. 	<p><u>Reflection and self-evaluation</u></p> <ul style="list-style-type: none"> Knowledge gained through reflection was shared with fellow team members Shared his insights from reflections with Selwyn or Bill when Alex needed an objective opinion Feedback on tasks provided reflection opportunities and increased technical skills (e.g., risk assessment). 	<p><u>Reflection and self-evaluation</u></p> <ul style="list-style-type: none"> Individual goal setting, part of Alpha’s performance management system, required self-evaluation after task completion Mandatory e-learn assessments aided in reflecting on what was learned in a technical update or in formal training Reflection on tasks enhanced subsequent quality Allocation of repetitive tasks led to enhanced reflection on task performance

On an individual level, Alex's self-image influenced his learning approach. He avoided admitting mistakes and asking questions because such actions were perceived to threaten his performance image (despite Alpha nominally advocating an open platform for asking questions), corroborating Eraut's (2009:19) finding that trainees fear that asking "silly" questions has a negative effect on their reputations. This behaviour limited Alex's learning opportunities as he would otherwise have arrived at solution more quickly and then engaged in other learning activities. On the other hand (although it took time and led to frustration), Alex did learn important skills by figuring things out by himself. Asking questions could give rise to knowledge sharing, which promotes learning in audit firms (Duh *et al.*, 2020:54). However, in his trust relationships (those with Bill and Selwyn), Alex was more comfortable seeking help and this agrees with previous research that has shown that in workplace learning mutual trust is necessary (e.g., Castanelli, Weller, Molloy & Bearman, 2022:280; Eraut & Hirsh, 2010:32; Nisula & Metso, 2019:561-562; Wikström, Arman, Dellve & Gillberg, 2023:732). Eraut (2007:415) also found that during training, nurses were afraid that asking a "bad question" could damage their reputation, unless trust had previously been established with people asking the questions. Wikström *et al.* (2023:742) refer to this as "bonding of social capita", and found that a formal mentoring programme could help establish trust (Wikström *et al.*, 2023:745). Alex experienced such a trust bond with both Selwyn (his informal mentor) and Bill (his formally assigned mentor). Mornata and Cassar (2018:570-571) specifically link perceived safety that facilitates the asking of questions to self-image, and found that employees would rather ask questions in an environment perceived as 'psychologically safe'.

When Alex asked questions that were necessary to be able to perform his tasks, he preferred to ask other trainees in the audit team, so he could still claim to have 'figured it out himself'. He also did not want to approach a manager 'empty-handed', leading to more 'figuring out' on his own, for fear of being seen as incompetent. Alex would nevertheless ask questions during occasions when the audit partner was present (such as the weekly status update meetings). Alex's reluctance to ask questions was further reinforced by the performance management system, which deterred him from asking questions because it would lead to a poor rating (also see Sections 6.3.4 and 6.4.2).

Regarding learning from mistakes, although Eraut (2007:415) identified it as a learning activity that is often missed, Alex wanted to avoid mistakes at all costs, to get a good performance rating; but he did learn from his mistakes. Alpha's multiple structures (coaching, supervision and feedback, formal training programmes, performance management) helped to quickly identify and correct Alex's mistakes so that audit quality could be maintained. Grohnert, Meuwissen and Gijsselaers (2017:394) suggest that an environment supportive of learning from mistakes can be fostered through role-model behaviour (whereby members of all levels of the firm hierarchy are open about their own mistakes), thus creating a climate that encourages learning from mistakes. Alex's reluctance to admit to Stan that he was in the wrong led to conflict and negatively affected the cohesion of the audit team.

In terms of motivation and confidence, Alex had a competitive drive, desiring high-performance ratings and setting ambitious, fixed goals. His competitive nature (which according to Alex in his last interview was still a key characteristic) and his desire for recognition sometimes led team members to view him negatively. Alpha's performance management system fuelled Alex and his colleagues' competitiveness. This mindset, together with his motivation and confidence, led Alex to seek complex tasks (which, according to Eraut (2007:415) has a positive effect on motivation and confidence), engage in independent problem-solving, and seek more effective ways to perform tasks. Alex's self-confidence made him comfortable in getting information from clients. The study of Westermann *et al.* (2015:892-893) points to the importance of clients making information accessible, and subjecting trainees to difficult situations which require problem-solving, and an ability to learn from own mistakes and overcome challenges. This was also the practice in Alpha, where independent problem-solving was encouraged, resources were made available in support of the process, and the performance management system recognised such practices.

As in the case of other audits, there was also a large number of mundane tasks on the Farm-Aid audit. Westermann *et al.* (2015:881) show that a lack of sufficiently challenging tasks leads to a decrease in interest, and they suggest that audit firms must find the correct balance between assigning challenging tasks and managing risks associated with these

tasks. Audit work also requires focus on everyday tasks and it has been found that trainees, unlike Alex, sometimes shy away from more challenging work (Westermann *et al.*, 2015:881). Complex tasks were entrusted to Alex on the Farm-Aid audit due to his competence and technical skills, and this enhanced his expansive learning environment. The literature shows that challenging tasks increase motivation to learn (Jeon & Kim, 2012:222) and the self-confidence of individuals (Eraut & Hirsh, 2010:26), and this was true in Alex's case. Alex's technical skills were not only developed through formal tertiary education and experience, but also through Alpha's e-learns and formal training initiatives.

Alex was recognised for his strong technical knowledge, and because of his theoretical approach to auditing, he wanted to understand the reasoning behind procedures, which is why he sometimes challenged his managers. Not all managers responded equally well to these challenges because it took time and effort to try to convince Alex, and these serious disagreements also affected team cohesion. It was also influenced by Alex's communication style, which at times came across as 'arrogant'. For Alex, Alpha's highly structured environment was not always accommodating of his challenges to their established practices. Murphy, Littlejohn and Rienties (2022:250) found that employees should be allowed to challenge each other in order to learn effectively, but this should be done with respect. Alex's approach bordered on insubordination on occasion (possibly due to severe frustration), and negatively affected team dynamics. Previous research shows that supervisors' positive reactions are fundamental for maintaining positive team dynamics (Stefaniak & Robertson, 2010:42), as well as for strengthening individuals' sense of connection and identification with the team (Nelson *et al.*, 2016:1781).

Furthermore, previous research (specifically in the veterinary field) shows the effectiveness of formal training in client communication (e.g., Latham & Morris, 2007:181; McDermott, Tischler, Cobb, Robbé & Dean, 2015:305). This was also the case at Alpha, where trainees' informal training on client communication helped to develop Alex's communication skills, and where the formal induction training provided insights for Alex and his colleagues into how to communicate effectively with clients. Alex also enhanced his client communication skills by observing/listening to seniors (including the audit partner) communicate with clients, and the literature also points to the effectiveness of this action (Eraut, 2009:19), which is

considered even more effective than formal training (Denniston, Molloy, Ting, Lin & Rees, 2019:5). Alex was good with 'small talk' and equally adept at posing probing questions to clients. His experience on the job led to increased confidence in speaking with upper managerial level employees of audit clients, a skill that has proved to be valuable in his later professional career. However, Alex's team members, as mentioned earlier in this section, sometimes thought he was arrogant, and this harmed his performance rating on the Farm-Aid audit. Tynjälä (2008:139) points to the importance of an environment that encourages open communication in the workplace, for its ability to promote the sharing of ideas: this open communication could have been inhibited due to Alex's team members' perceptions that his communication style was arrogant.

Alex was actively engaged in reflection and self-evaluation, which improved his technical skills and efficiency in performing assigned tasks. His reflective practice led to faster task completion and reduced the need for questions. Schön (1987; 1983) claims that reflection is key to all substantial learning, and Dierynck *et al.* (2023:14) found reflection is particularly important to learning in audit firms, suggesting that firms find ways to formally incorporate 'moments of reflection' into their daily/weekly schedules. Seeking feedback was also a product of Alex's self-review which enhanced his learning process. This is a critical part of effective workplace learning (Margaryan *et al.*, 2013:250; McNamara, 2009:234). Alex discussed his reflections with colleagues such as Selwyn or Bill, searching for objective opinions.

Alpha's performance and monitoring system encouraged self-evaluation: it required Alex to set objectives before audits, and to review his performance afterwards. Mandatory e-learning modules and formal training also complemented his reflections on technical updates. Alpha's structures, therefore, manifest as a culture of continuous learning and quality enhancement through reflection. It was also apparent that reflection improved the quality of work performed, and that repetition of tasks led to more insightful reflection.

In the next section I discuss the interplay between social factors at the individual and organisational levels.

6.3.2 Social level factors

Alex's learning was influenced by his interactions with team members (including supervisors and coaches), clients and his mentor. Positive relationships, such as those with Selwyn and Bill, facilitated knowledge sharing and learning, while his complex relationship with Stan hindered knowledge sharing and led to a negative learning experience. However, competitive dynamics within the Farm-Aid team sometimes also hindered cohesion and collaborative learning. Alpha's organisational structure, (including the open-plan office and performance management system), influenced the team's dynamics. Table 6.2 shows the interplay of social factors at individual and organisational levels.

Table 6.2 Interplay between social factors at individual and organisational levels

Individual	Social	Organisation
<p><u>Teamwork and learning from others</u></p> <ul style="list-style-type: none"> • Acquired knowledge and information from knowledge sharing helped to complete tasks • Information arising from formal meetings (e.g., status update and planning meeting) was used to complete tasks • Being a good team member –helped others complete their tasks • Working in a team with strong co-workers drove competitiveness • Good relationships with others made it easier to learn from them (e.g., Selwyn and Bill) 	<p><u>Teamwork and learning from others</u></p> <ul style="list-style-type: none"> • Knowledge sharing promoted team cohesion, but not everyone shared knowledge freely (e.g., third-years) • Close proximity of team members in the client boardroom helped with knowledge sharing (but had a negative effect on experience, if trainees had to work in isolation) • Too much competition (due to individual performance drive) negatively influenced team cohesion • Team members had fixed roles and responsibilities, but underperforming staff weakened the audit team and someone else usually had to do their work • Team cohesion was negatively affected by excessive coaching and disagreements with manager 	<p><u>Teamwork and learning from others</u></p> <ul style="list-style-type: none"> • Alpha’s audit teams functioned in a hierarchical structure, with specific roles and responsibilities appropriate to the different levels • Knowledge sharing was part of Alpha’s culture • Open plan office spaces led to learning from others • Alpha’s performance management system led to competition in the team • By holding status update meetings, progress of the audit work (per role and responsibilities) was monitored and feedback could be given to the client
<p><u>Working with clients</u></p> <ul style="list-style-type: none"> • Good communication skills improved client relationships and helped to obtain the necessary information • Repeated exposure to clients led to improved communication skills and confidence to approach a client • Through appropriate questioning, Alex learned more about client business • Reading and research helped to know more about client business 	<p><u>Working with clients</u></p> <ul style="list-style-type: none"> • Team members helped to identify the correct person at client to approach for information, and sometimes introduced colleagues to the identified persons • Team members could share information about questions that needed to be addressed to client staff • Seniors could accompany juniors to approach client staff, especially when client senior managers were involved, who could intimidate the trainee 	<p><u>Working with clients</u></p> <ul style="list-style-type: none"> • Knowledge sharing part of Alpha’s culture, assisted trainees to obtain information from clients • Induction and formal training were aimed at developing client communication skills • Availability of resources (e.g., library department which helped in obtaining information about client industries)

Individual	Social	Organisation
<p><u>Mentoring</u></p> <ul style="list-style-type: none"> • Alex identified an informal mentor (i.e., Selwyn) for himself • He made use of formal mentoring process and often communicated with his mentor • He placed trust in both his mentors 	<p><u>Mentoring</u></p> <ul style="list-style-type: none"> • Mentor offered support and guidance with personal and work-related matters 	<p><u>Mentoring</u></p> <ul style="list-style-type: none"> • Alpha had a formal mentoring system with flexibility that allowed (in certain circumstances) trainees to change mentors • Mentors represented trainees at performance monitoring meetings • Mentors directed trainees to correct e-learns and formal training encounters if needed • Mentors tracked trainees' progress on training and competencies
<p><u>Supervision and coaching</u></p> <ul style="list-style-type: none"> • Acquired skills (technical, communication and digital) by receiving and giving coaching • Respected senior trainees and trusted their coaching • Was motivated and developed self-confidence through positive feedback and recognition from supervisors • Lack of recognition had negative impact on trainee morale • Excessive supervision/coaching (too many coaching notes) was experienced negatively (no trust, low morale, negative impact on performance evaluation) • Over-supervision could inhibit trainees' independent learning abilities • Coaching others led to job satisfaction and/or was seen as an obligation • Got along well with most supervisors 	<p><u>Supervision and coaching</u></p> <ul style="list-style-type: none"> • Provided immediate feedback (written or face-to-face) • Was available due to close proximity in client boardroom and other communication channels • Relationships with managers affected supervision and coaching process • Management styles affected coaching process as some managers did not like to be challenged (perceived as lack of respect); however, most welcomed being challenged • Availability of supervisors and coaches affected experience (but usually someone was available) • Supervisors observed trainees coaching juniors, and could correct them • Alex's good relationships with supervisors were not perceived positively by all team members 	<p><u>Supervision and coaching</u></p> <ul style="list-style-type: none"> • Alpha had a formal supervision/coaching system, part of training and the performance management system (supervisor review after every audit and evaluation on a six-monthly basis) • Time was allocated in audit budget for coaching • Time pressure/deadlines negatively affected supervisor/coaching • Performance management system included generic feedback that did not add value if supervisors used these • Work pressure (e.g., having many client responsibilities) negatively affected availability of supervisors; partner time was very limited • Alpha offered formal training on supervising and coaching others • Hierarchical structure helped with layered coaching and improved team continuity • "Guilt-free conversation" platform was intended to promote asking of questions

The physical workspace, such as the close proximity to others, facilitated learning from others (a process also corroborated in the literature (e.g., Crans, Bude, Beausaert, & Segers, 2021:507)), while (as mentioned in Section 6.2.2) the performance system heightened competition among team members, which affected team cohesion and collaborative learning: competitiveness occasionally hindered knowledge sharing and collaboration, which affected the team members' learning experiences. Competition between employees in teams can motivate them to work harder (Grant & Shandell, 2022:303), but such competition is not always to the benefit of the organisation (Garcia & Tor, 2007:105-106). Although Alpha trainees were not openly 'ranked' against each other, certain trainees were always assigned to audits, because of their past performance (such as Alex and Edith), while others were not fully employed. Competitive employees, like Alex, made strenuous efforts to get challenging tasks on audits in order to outperform others and to receive high performance ratings.

Alpha's audit teams were structured hierarchically, as suggested in the literature (Ater *et al.*, 2019:437; Trotman *et al.*, 2015:68). Alex's roles and responsibilities on the Farm-Aid audit team were thus at second-year level, although he also performed some work at third-year level (e.g., planning of the audit). Alex was a good team member, with good people skills, and he shared knowledge comfortably and was willing to assist others (showing the relevance of the social interaction in audit teams (Grohnert *et al.*, 2021:582)): but some of his fellow trainees thought he was taking advantage because he had such a good relationship with Selwyn. Alex considered teamwork to be crucial in audits, and although Selwyn pointed out certain gaps in the Farm-Aid audit team (such as third-years who did not share knowledge optimally; excessive coaching; second-years who were too exuberant), Selwyn was satisfied with the overall performance of the team (budgets were adhered to, good service was delivered to the client, and audit quality was maintained).

Due to knowledge sharing from his fellow team members (a practice well established in audit firms (Chow *et al.*, 2008:153-155; Vera-Munoz *et al.*, 2006:134-135)), Alex was able to approach the correct staff at Farm-Aid for input, and he was more prepared (in that he was able to ask them the right questions), and was sometimes accompanied by a senior when he consulted a high-level client manager (to compensate for feeling intimidated). Due to

these experiences, Alex had regular interactions with clients, and this improved his ability to communicate effectively and gather information, which in turn boosted his confidence. Although Alex, in his final interview, advocated for developing a better understanding about business models during traineeship, his proactive approach at Alpha improved his understanding of businesses in that he was regularly reading the news about his clients and studying relevant industry reports. Furthermore, as discussed in the previous section, Alpha's formal training was instrumental in equipping Alex with the necessary skills for effective client communication.

Bill, Alex's formally appointed mentor, supported and guided him on work-related and personal matters. This is in line with the literature that shows mentoring in audit firms is successful when aimed at supporting trainees' development, with a focus on the trainee's personal and professional growth (Andiola *et al.*, 2021:24). Although mentoring in practice is not always successful (Andiola *et al.*, 2021:25), Alex's mentoring experience was positive. He trusted Bill (see discussion of the importance of trust in Section 6.3.1), and there was regular and open communication between them (Alex could walk into Bill's office at will, without making appointments). Bill provided guidance to Alex on the necessary and appropriate e-learning assignments, and on formal training as needed, monitored the development of his competence, and promoted Alex's interests at the six-monthly performance evaluations. In addition to his formally designated mentor, Alex sought an informal mentor (Selwyn), with whom he felt he could communicate freely.

As indicated in the literature (Dierynck *et al.*, 2023:34; Westerman *et al.*, 2015:875), Alex's learning was improved by the coaching and supervision processes that developed his skills (technical, communication and digital). Apart from being recipient of excessive coaching (and too many coaching notes) from Stan (which affected Alex's morale), and a need for more direct coaching from Keith, Alex's supervision/coaching experience on the Farm-Aid audit was positive, and it motivated him and increased his self-confidence. Fellow trainees mentioned that time pressure, availability of supervisors and work pressure (gaps identified by various authors, (e.g., Hicks *et al.*, 2007:73; Marriott *et al.*, 2011:146; Van Peurse, 2005:56;)) lead to negative supervision/coaching experiences at Alpha. Nevertheless, Alex's respect for his senior trainees led him to have confidence in their coaching. However, too

much supervision was observed to stifle trainees' independent thinking, and this is consistent with Sheehan and Wilkinson's (2007:829) study on junior doctors, which showed that over-supervision can be as great a barrier to learning as no supervision.

Furthermore, Alex's coaching experience was also subject to the management style of the supervisor and his relationship with the supervisor. Good relationships with supervisors and managers facilitated effective coaching for Alex, but his closeness to management-level employees was sometimes perceived negatively by other team members. The varied management styles among supervisors also affected the effectiveness of coaching, with, as discussed in Section 6.2.2, some supervisors being more open to challenge than others. Alex later admitted that he should not have challenged Stan so frequently or intently, and this shows the need for further soft skills development to enable trainees to adapt to different management styles in the workplace, as previously identified by Plant, Barac and Sarens (2019:43).

Alpha's performance management system, which included feedback on both specific audits and the six-monthly evaluations, was an integral part of the coaching and supervision process. Alpha's requirement that supervisors make use of generic review comments however, reduced the value of feedback on audits. Despite this, Alpha's training on supervising and coaching, and its hierarchical structure, achieved a layered coaching experience, which improved team continuity.

In the next section I discuss the interplay between organisational factors at individual and social levels.

6.3.3 Organisational level factors

Organisational factors (Alpha's business orientation, structures, tools and resources, formal training, task allocation approach and performance management system) interacted with individual and social factors. This is discussed in the next section and is shown in Table 6.3.

Table 6.3 Interplay between organisational factors at individual and social levels

Individual	Social	Organisation
<p><u>Business orientation</u></p> <ul style="list-style-type: none"> • Tension between business orientation and training objective – there was not always enough time to learn • Increased work pressure was related to deadlines • Time pressure led to mistakes • Wanted to be associated with Alpha brand • Consultations with specialist services (technical and IT) led to further learning opportunities 	<p><u>Business orientation</u></p> <ul style="list-style-type: none"> • If sufficient time was not allowed in audit budget, supervision and coaching were undermined • Due to tight deadlines, teams had to work many hours of overtime • Entire teams worked overtime together, which appeared fairer and provided support • With seniors' approval, specialist services (technical and IT) were used 	<p><u>Business orientation</u></p> <ul style="list-style-type: none"> • Key focus was on clients and profit-making • Was quality driven, but it was negatively affected by time pressure due to clients' needs • Specialist services (such as technical experts) were available, but due to audit budget constraints use was not encouraged
<p><u>Structure</u></p> <ul style="list-style-type: none"> • Audit team structure caused too many layers between trainee and partner; did not get enough partner exposure • Trainees were able to develop the necessary SAICA competencies • Knowledge sharing was easy in a team context, provided that everyone was willing and accessible • Use of “guilt-free conversation” was limited by possible negative consequences on performance rating or reluctance to appear incompetent • Where “guilt-free conversation” was used, technical skills were improved (e.g., learning about IFRS 15) 	<p><u>Structure</u></p> <ul style="list-style-type: none"> • Hierarchical team structures were effective for supervision and coaching, and juniors could learn from the individuals who had done the work in the previous year • Enhanced knowledge sharing • Trainees' roles and responsibilities on the audit team were also aimed at developing necessary competencies • If a good relationship with supervisor/manager existed (e.g., with Selwyn and Bill) it was easier to make use of “guilt-free conversation” 	<p><u>Structure</u></p> <ul style="list-style-type: none"> • Highly structured environment (hierarchical audit teams) provided for efficiency of work and continuity • Structured supervision and coaching processes were aimed at quality training and completing audit work • Structured training model: trainees' academic training was completed and their competence development was monitored • Promoted “guilt-free conversation”

Individual	Social	Organisation
<p><u>Tools and resources</u></p> <ul style="list-style-type: none"> • Learn a lot from prior year audit file. It guides trainee • Prior year's audit file guided trainees and promoted learning, but could lead to copying without learning/understanding • Exposure to training, reading material and services (technical departments, IT experts and library division) informed task execution • E-learning developed Alex's technical knowledge (e.g., SOX and US GAAP) • Used internet sources (Google and YouTube) to be able to work more effectively • Audit software, although it took a long time to get used to, made work more effective • Obtained industry information from library department and explanations about difficult tasks from technical department 	<p><u>Tools and resources</u></p> <ul style="list-style-type: none"> • Risk that coaches/supervisors only referred to prior year's file, without proper explanations • Audit software used with audit work, review and coaching provided real-time monitoring and immediate feedback through, among other things, use of coaching notes • Exposure to training, reading material and services (technical departments, IT experts and library division) increased knowledge sharing and supported audit work 	<p><u>Tools and resources</u></p> <ul style="list-style-type: none"> • Prior year audit file was accessible, but due to deadline and performance pressure the use could lead to copying without learning/understanding • E-learns were used to supplement formal training, introduce audit updates (technical email, then e-learns), or cover selected topics • Reading material was available (internet access to methodology guide and client information databases) • Google/YouTube was used to improve task efficiency • Audit software (i.e., AuditPro and JournalPro) was innovative and available • Technical departments, IT experts and library division were available and effective
<p><u>Formal training</u></p> <ul style="list-style-type: none"> • Formal training could be used directly in preparing for specific task performance • It led to improved technical and soft skills • Audit simulation familiarised trainees with some audit practices and led to improved client communication skills • Trainees were responsible for their training (independent learning) and the MyProgress platform helped them manage their development 	<p><u>Formal training</u></p> <ul style="list-style-type: none"> • Formal training preceded exposure to new tasks (such as supervision and coaching) • Formal training also covered soft skills training • Audit simulation gave exposure to working in a team and how to deal with clients • Mentors and supervisors could recommend training based on recorded exposures (and omissions) according to the MyProgress platform 	<p><u>Formal training</u></p> <ul style="list-style-type: none"> • In-house training was offered, with the necessary time provision to complete • Training was relevant and trainers were well prepared • Audit simulation was part of induction training • MyProgress platform was available for record keeping and to promote independent learning

Individual	Social	Organisation
<p><u>Exposure, client and task allocation</u></p> <ul style="list-style-type: none"> • Alex had a good mix of clients, but the wrong mix provided a limited learning experience for some trainees • Alex had wide exposure to tasks but wanted to do new, challenging (high risk or complex) tasks rather than boring (mundane or repetitive) work • Did not have sufficient new tasks or complex task exposure over three years of traineeship • Exposure was not always optimal (not enough to understand the business models well, and too risk averse, which breeds conservative practices) • Alex acted proactively - asked for specific tasks and clients • Secondment opportunities were available but were not always (like Alex) taken up 	<p><u>Exposure, client and task allocation</u></p> <ul style="list-style-type: none"> • Support was given on audits (also for complex or new tasks assigned) through coaching and feedback • Trainees had channels through which to request more exposure (via supervisors or mentors) • Client allocation (although centrally arranged) was not always considered fair • Task allocation on an audit team was not always considered fair • Due to competition in team, team members wanted to have more complex tasks and avoid 'boring' tasks 	<p><u>Exposure, client and task allocation</u></p> <ul style="list-style-type: none"> • Offered a wide range of client exposure (large through small clients, and different industries) • Client distribution among trainees was not always optimal, and therefore not everyone had the same range of experiences • Offered inter-department secondment opportunities if other exposure was required (e.g., tax, forensics, deals) • Offered secondment opportunities to Alpha's foreign offices if trainees performed well
<p><u>Performance management</u></p> <ul style="list-style-type: none"> • Perceived effects of performance management system influenced the asking of questions and thereby hindered own learning • Bonuses drove performance, even at the cost of own and others' learning • Operation of performance management system (e.g., differentiation between four rating scores) was not well understood/explained • The performance management system fuelled the drive or 'chase' for SAICA competencies • Interventions helped to master the necessary competencies 	<p><u>Performance management</u></p> <ul style="list-style-type: none"> • Performance management objectives for the team comprised the total audit work • Performance management system drove competition between team members, and negatively affected knowledge sharing • Discussions before audit (mentor input on objective setting and objectives for competence development) as part of performance system were not held as intended • System was considered very subjective and was perceived to be based on trainee's relationship with management 	<p><u>Performance management</u></p> <ul style="list-style-type: none"> • Formal performance management system was embedded in audit teamwork (setting of objectives), supervision and coaching processes (review and feedback), and the training model (monitoring of achievement of competencies) • Consisted of a layered evaluation process (self-evaluation, evaluation by directors, managers and supervisors on audits, and evaluation by partners, director and mentors every six months)

Individual	Social	Organisation
	<ul style="list-style-type: none"> • Managers/supervisors gave generic comments that were not always appropriate • Mentor role included monitoring performance of competencies 	<ul style="list-style-type: none"> • Was considered very critical - subjective, used generic comments, insufficient development planning • Rewards were linked to system (such as monetary bonus and international secondment option) • Appointed internal SAICA assessor to assist with monitoring • SAICA database used for tracking trainee's progress in achieving SAICA-required competencies • MyProgress database used to track progress with regard to internal training and development • Interventions were introduced if trainees underachieved (additional task allocation or formal training provided)

Employees, including Alex, wanted to be associated with the success of the Alpha brand. In Alex's final interview, he admitted that it had already stood him in good stead in his professional life as, due to his traineeship at Alpha, he was automatically considered competent and this instilled trust. However, Alex and his colleagues often felt the pressure of Alpha's business orientation, and this affected their learning (such as when trainees' development was subordinated to audit budgets). Alpha's focus on customers and making a profit sometimes compromised the quality of work (errors were made that had to be corrected in follow-up work, and excessive confidence was placed in the previous year's audit file), as the pursuit of quality was challenged by the constraints of time allocation and budget. Time constraints limited the opportunity for in-depth learning (such as when Alex wanted more time to study development of new audit standards).

The firm's favourable orientation towards business outcomes influenced team dynamics: however, a shared experience of working overtime promoted a sense of fairness. Sometimes time for supervision and coaching was limited due to Alpha's focus on client deliverables, and time pressure also led to extended working hours (these factors were also mentioned in the study by Westermann *et al.* (2015:885-886)). Furthermore, Alex's colleagues mentioned there had been times when resources were limited and the trainees' workload was excessive, or supervisors' availability was limited due to their multiple commitments. In addition, on occasion too few people were allocated to large tasks (such as debtors on the Farm-Aid audit), and this increased the difficulty of the task's execution. These findings agree with Andiola *et al.* (2019:19-22), who argue that inadequate allocation of resources for review and coaching compromises individuals' learning experiences.

Alpha had several specialist services at its disposal. Although Alex's involvement with the IT and technical departments provided him with rich learning experiences, trainees could not enlist their help without first obtaining the approval of the partner, director or manager because it was expensive and affected audit budgets. There first had to be a clear business case to make use of the services. This is consistent with the finding of Nehme (2017:227), that an audit engagement's profitability is compromised if audit teams rely on experts when facing complex audit tasks, although, also according to the literature (e.g., Asare & Wright,

2018:2; Bauer *et al.*, 2019:2145), the involvement of consulting specialists forms part of audit firms' learning culture.

Alpha had a highly structured environment. As discussed in Section 6.3.2, the hierarchical audit team, with the embedded supervision and coaching processes, was the backbone of Alpha's workplace learning experience. The hierarchical team structure promoted effective supervision and coaching, because feedback was given almost immediately after work was completed and reviewed, and this practice is seen in the literature (e.g., Kusaila, 2019:436; Trotman *et al.*, 2015:58-63) as a facilitator for individual learning. In this way, juniors could learn from experienced team members who had worked on similar tasks in the past, and knowledge sharing was thus improved. However, the many layers between trainees and partners resulted in limited direct exposure to working with an RA, and for Alex this was a problem. In his final interview, he attributed the gap to the bureaucratic organisation of an audit team.

The use of coaching notes, although effective for monitoring, could limit face-to-face interactions where coaches preferred to communicate in writing. On the Farm-Aid audit, for example, Alex and Stan communicated through various written coaching notes, which even Selwyn considered excessive. This led to a negative learning experience for Alex, which he wanted to prevent by discussing his concerns in person with Stan. Ater *et al.* (2019:445) note that face-to-face communication is preferable in such instances, precisely to avoid such 'back-and-forth' written communication.

Alpha had electronic support systems that could facilitate learning and knowledge sharing, an advantage identified in the literature (Curtis & Payne, 2008:104; Lin & Fan, 2011:147; Liu & Ren, 2019:76). In this way, everyone on the audit team was aware of task allocations, and problems and questions could be addressed on the 'guilt-free conversation' platform. In Alex's final interview, he associated the practice with openness in the Alpha culture. For Alex, the guilt-free conversation was a very accessible initiative if he had a relationship of trust with his managers (such as Selwyn and Bill). Some of his colleagues were, however, sceptical about the effectiveness of the platform. Alex and colleagues could also use a different support system to keep track of the competencies they had already mastered, and

those which they still lacked, in order to meet SAICA's directives. Alex managed his competency development well and had already achieved it approximately six months before the completion of his traineeship. Even during his final interview, Alex was still a supporter of a shortened traineeship that comes to an end with the achievement of the necessary competencies.

Alpha made several tools and resources available, which positively influenced Alex's learning experience. Access to the previous year's audit files was a valuable resource that guided Alex, but he was wary of copying without understanding and wanted to improve audit procedures and ensure they remained relevant. This mindset promoted his learning, but time pressure could also increase the need to rely on the previous year's file, without fostering any real learning from it. Alex used e-learns, reading materials, and internet sources (Google, YouTube) to improve his technical knowledge and work efficiency (such as advanced excel skills). This is in line with the suggestion of Kusaila and Kulesza (2022:222) that audit firms should provide access to adequate technology and the Internet to promote informal learning. Alex's exposures to Alpha's library department and technical departments led to positive learning experiences: the departments were effective, and the information and technical explanations were valuable. Audit innovation is necessary to keep up with advances in technology (Appelbaum *et al.*, 2017:1; Lin & Fan, 2011:152; Lowe, Bierstaker, Janvrin & Jenkins, 2018:88). In his final interview, Alex admitted that during his traineeship he was exposed to the most innovative audit software of the time (AuditPro and JournalPro). Although Alex and colleagues found it difficult to adapt to it at first, they later experienced the positive effects on their work effectiveness.

Alpha's formal internal training was part of its training model. It was planned (starting with the induction training which gave exposure to certain Alpha audit practices), was a requirement before a new task was assigned, and was also used to cover important technical and soft skill developments. Trainees' records were on the MyProgress platform where trainees could independently identify training opportunities to address gaps in their development (also in relation to competencies that had not yet been mastered due to limited exposure or to poor performance). The training was relevant, and the trainers were well prepared. Alex saw formal training as learning opportunities, as was corroborated in the

literature (e.g., Srirama *et al.*, 2020:341). Although he sometimes found the formal training boring, he was able to apply it in his task performance or to improve his technical and soft skills (such as client communication, due to the induction training). Alex was comfortable coaching or supervising others after receiving appropriate training.

Alpha offered a wide range of client exposures, but the allocation among trainees was not always perceived as fair, which affected learning experiences. However, Alex was exposed to a wide range of clients in various industries. Bishop (2017:522-529) noted that trainees in larger audit firms had little say over client allocation. Even though trainees felt this way at Alpha, Alex did influence his client allocation by being proactive: because he wanted to be on the audit of a listed company, he requested appointment to the Teleco audit, a listed client. Opportunities for inter-divisional and foreign secondments offered additional exposure, but Alex did not take advantage of them. For Alex, challenging work (complex and high-risk tasks) was interesting and confidence-building but, as discussed in the previous section, there was limited exposure to new or complex tasks, and over his three-year period of traineeship this led to a perception that his work was 'boring'. Alex identified three areas, during his final interview, that he would have liked to have had greater degrees of exposure to during his traineeship: firstly, he wanted more in-depth exposure to/knowledge about different business models; secondly, less emphasis on risks so that he could better understand risk-taking in business (i.e., without the restrictions of the conservative audit mindset), and thirdly, more development of legal skills, especially regarding shareholder agreements and contracts. Competition within the team led members, including Alex (as discussed in the previous section), to prefer complex tasks and to avoid repetitive ones, which in turn affected perceptions of fairness of work allocation. Support in the form of coaching and feedback was provided when such complex or new tasks were allocated.

Alpha's five-pillar performance management system was all-encompassing and allowed for evaluations from various role players at different times. In theory it was a comprehensive system, but there were gaps in its practical execution. Input from mentors about the competencies that needed to be developed was not always obtained during the objective-setting process, and comments from managers and/or supervisors were not always

appropriate because they were generic by design. The system was experienced as subjective because trainees perceived managers/supervisors as sometimes favouring specific trainees, and that would give them better performance ratings. The performance management system influenced Alex's behaviour; it discouraged him from asking questions (see Section 6.2.2) as he perceived this as having a negative effect on his rating, and thus hindered his learning. The bonus structure did also motivate his performance (as reported in the literature, e.g., Bernard, 2018:64; Lohman, 2000:93, 99; Nokelainen *et al.*, 2023:489). However, the system's perceived complexity (i.e., trainees were unsure how it worked and how different ratings were assigned), and subjectivity in evaluations led to trainees being negative towards the system, a finding consistent with that of Plant *et al.* (2019:42) in their study related to internal auditors' workplace learning experiences. Within teams, the performance management system drove competition (see Section 6.2.2), which affected team dynamics. As mentioned earlier, Alpha required formal objective setting (prior to beginning an audit) and review, and the MyProgress platform was used to track and monitor learning and training progress. In addition, the SAICA database was used to monitor the achievement of SAICA-required competencies. Formally assigned mentors also assisted with monitoring, and interventions were applied (such as additional exposure to a particular type of audit work or formal training) when progress was not deemed adequate. When Alex reflected on Alpha's performance system in his last interview, he placed less emphasis on the performance rating, and saw his traineeship as an opportunity to learn rather than perform.

6.3.4 Summary

In conclusion, Alex's journey at Alpha illustrates the intricate interplay between individual characteristics, social dynamics, and organisational structures and processes as they shaped his learning experiences. Alex's self-image, motivation, and confidence influenced his personal development and team interactions on multiple levels. Alpha's environment both helped and hindered individual aspects of Alex's development. Individually, Alex's reluctance to admit mistakes and ask questions, stemming from his self-image, occasionally hindered his learning. However, his motivation and confidence led Alex to embrace challenging tasks, perform his work in better ways and to challenge his managers. In this

way Alex was able to develop both technical and non-technical skills. Alex's workplace learning achievements also benefited from frequent reflection.

Socially, Alex's competitive nature and desire for recognition sometimes disrupted team cohesion, but his interactions with colleagues he trusted facilitated knowledge sharing and personal growth. Organisational factors at Alpha, such as the performance management system and the competitive environment, further shaped his learning experiences. These factors contributed to a culture where individual achievement was sometimes prioritised over collaborative learning. Alex's communication skills, particularly in client interactions, but also in his ability to engage in reflective practice and seek feedback, enhanced his technical skills and efficiency. Alex's learning experience was positively influenced by his trust in his mentor who supported him and provided guidance on personal and work-related matters. Supervisors and coaches played an important role in Alex's workplace learning. Good relationships with managers/supervisors led to a generally positive experience, motivated him, built his confidence and developed his skills. Excessive coaching, however, was a negative experience for Alex, and it disturbed team cohesion; but Alex learned to adapt to different management styles in the process. Alpha's organisational factors (such as time and work pressures, allocation of resources, training, formal structures and processes) influenced Alex's teamwork, coaching and supervision and mentoring experiences.

At the organisational level, Alpha's business focus and hierarchical structure influenced the learning environment. The pressure to meet business outcomes, and the firm's emphasis on client deliverables, constrained in-depth learning and compromised quality supervision and coaching. Nonetheless, the structured environment and resources like audit software, e-learns, and in-house training provided Alex with essential tools for continuous learning and professional development. Alex had good exposure to a variety of clients and audit tasks, which contributed to his development. A negative experience was that audit work did not always involve challenging or new work, and that mundane chores were also part of it. Alex acted proactively and requested better exposure to clients and tasks to enrich his learning experience. However, he did not make use of Alpha's secondment opportunities. On an individual and social level, Alpha's performance system was a key consideration. Although the system provided for continuous evaluation of various role players, there were

practical shortcomings and the effects of the system (aimed at performance and competence development) were not always favourable for workplace learning.

In summary, Alex's experience at Alpha highlights the complex interdependencies between personal, social and organisational factors in shaping workplace learning and individual development. Alex's story underscores the importance of balancing individual aspirations with team collaboration, and in aligning organisational structures and processes to support continuous learning and development.

In the next section, I discuss how the audit firm culture at Alpha influenced Alex's learning.

6.4 HOW AUDIT FIRM CULTURE INFLUENCES LEARNING

In this section, I answer my study's third research sub-question, namely: *How does audit firm culture influence learning in audit firms?* In particular, I examine how audit firm culture, in this case Alpha's, affects the learning experiences of trainees with reference to the CVF of Quinn and colleagues (Quinn & McGrath, 1985; Quinn & Rohrbaugh, 1983), which is outlined in Chapter 3. The discussion is structured so as to discuss Alpha's organisational culture on the basis of the CVF's competing values in four core cultural types (clan, adhocracy, market and hierarchical) (Cameron & Quinn, 2011; 2006; Cameron *et al.*, 2022). Since a balance between these competing values is necessary for an organisation (such as an audit firm) to be effective, one single culture type should not be dominant in an organisation (Oh & Han, 2020:8). My discussion begins with Alpha's hierarchical culture, then examines its clan culture, and explores its market culture, and concludes with a brief mention of its adhocracy culture. In Chapter 3, I refer to the findings of Francis (2022:26-27), who identified the tension between these four cultural types within audit firms, as being the result of conflicting cultural values. Below, I discuss how these tensions affected trainees' learning experience at Alpha.

6.4.1 Hierarchy culture

As shown in Section 3.3.4, hierarchical culture is characterised by a formalised and structured environment, with standardised rules and procedures, control, accountability, and clear lines of authority. The hierarchy aspect of the culture at Alpha included elements such as a structured environment (audit teams and training model), formalised processes (i.e., coaching, supervision, and mentoring), and a monitoring system. These are discussed below.

(a) Structured environment

Alpha's hierarchical culture was reflected in its "super-structured" (DIR1.3-9) environment. The firm was organised into different industry-focused groups, each with hierarchical audit teams that allowed for a structured training model. This is consistent with the view that all auditors work in teams with clear hierarchies (Malhotra & Morris 2009:906). Although Alpha attempted to give all trainees, regardless of their industry groups, sufficient exposure to learn, the mix of clients and tasks assigned to a trainee did affect his/her learning experience. Alpha's hierarchical audit teams, with their well-defined chains of command and clear delineation of roles and responsibilities, were a favourable environment to promote learning. There was sufficient knowledge among the team members, and this could be shared. Additionally, the formalised coaching, supervision and feedback, together with the mentoring processes, provided support for trainees in their learning experience, and worked collaboratively to achieve the specified outcomes.

A shortcoming was the fact that it was a bureaucratic organisation, and thus the various layers in an audit team limited partners' involvement in trainees' learning opportunities. Alpha's training model was embedded in the aforementioned structures because most learning took place through work experience, reflection and participation in work and learning processes and activities. Although trainees themselves were accountable for their learning progress, several role players (partners, coaches, supervisors, mentors) were also part of the training model, and were required to exercise control over the trainees' work and learning. A disadvantage of Alpha's formally structured work environment was its rigidity.

The training model was not flexible: even when Alex achieved the desired SAICA competencies before the end of his traineeship, he was still required to serve out the remaining period of formal training, as per SAICA's requirements (see Annexure K). This is however an integral part of the audit firm's business model (Barac, Gammie, Howieson & Van Staden, 2016:57; Sweeney & McGarry, 2011:320) whereby the professional development of trainee auditors also serves the operational needs of the firm (linking with Section 6.4.3 below). Alpha's methodology guide had to be strictly applied, and there was minimal accommodation of other ways that could potentially provide learning opportunities. The lines of command had to be strictly followed (this included the need to get pre-approval before consulting with Alpha's own specialist divisions). That Alpha created a 'guilt-free conversations' platform to promote more openness was a somewhat jarring anomaly in light of the dominant rigidity.

(b) Formalised coaching, supervision, and mentoring processes

As indicated above, the formal structures for coaching, supervision and feedback, and mentoring processes in Alpha were part of its hierarchical culture. This had the advantage that those who had more experience could efficiently guide and coach inexperienced juniors. Continuous coaching with immediate feedback was expected, but it depended greatly on the supervisor's management style, which in turn influenced the learning experiences of trainees. Furthermore, supervisors' availability, competence and willingness also influenced trainees' learning experience. The mentoring process, which was positively experienced by Alex, was also formally structured into Alpha's training model. The presence of these types of structures was indicated by Alberti *et al.* (2022:88) as important for knowledge sharing and effective task execution.

(c) Monitoring system for trainee progress

Alpha's highly structured monitoring system for tracking and monitoring the progress of trainees was another characteristic of the firm's hierarchic culture. A formal system was followed to monitor trainees' competence development, and this helped identify where interventions might be necessary. The system involved regular feedback, performance

reviews, and ‘goal posts’ against which to measure performance, and to identify strengths and areas needing improvement. These are seen as key practices for the promotion and assessment of individual learning (Dierynck *et al.*, 2023:12). A disadvantage was that the system drove some trainees to relentlessly pursue the necessary SAICA competencies, at the expense of a rich and diverse set of learning experiences.

Next, the effect of Alpha’s clan culture on its learning environment is discussed.

6.4.2 Clan culture

As shown in Section 3.3.4, a clan culture is characterised by individual development, teamwork, employee engagement and harmony, with a significant emphasis on nurturing and empowerment (Cameron & Quinn, 2006:41-43; Day & Marles, 2015:285). At Alpha, the clan culture was visible through its emphasis on training and development, mentorship and support, and team collaboration. Employees also showed pride in ‘belonging’ to the firm. Elements of the firm’s clan culture are discussed below.

(a) Emphasis on training and development

Alpha’s learning culture, characterised by its strong training orientation, reflected elements of clan culture. Alpha took its training role seriously, and demonstrated a commitment to developing the next generation of professionals. In his final interview, Alex described his traineeship as a “soft landing in the corporate space, ... [a] pathway ... [to] become a young professional; and there were definitely a safe pair of hands [guiding our progress]”, (A8-3-4) which had assisted him to become a “self-starter” (A8-16). This indicates that Alpha provided a nurturing and empowering learning environment that fostered personal growth. The assignment of work was mostly aimed at development of trainees’ competence, but Alex found repetitive everyday tasks tedious in that they did not offer stimulating, new learning experiences.

While audit firms want to promote a culture of openness, personal growth and learning from mistakes (in line with the values of a clan culture (Francis, 2022:26)), this was not always

the case in Alpha. Alex's comments in his last interview indicate that Alpha's electronic support systems created an open culture that gave trainees exposure to all aspects of the audit. Alex was, however, reluctant to ask questions, and wanted to avoid mistakes at all costs because it would have negatively affected his performance evaluation. Furthermore, Alex's colleagues pointed out that the 'guilt-free conversation' platform, which had been developed to promote openness in Alpha, was not sufficiently used.

(b) Role of mentorship and support

Alpha provided for both formal and informal mentors, and in Alex's case they engaged with him and empowered him to learn, as indicated in the literature (Claeys *et al.*, 2015:75-76; Ladyshevsky & Taplin, 2018:14-15; Pylväs, *et al.*, 2022:149; Winkler & Fyffe, 2016:7). It was notable that Alex had a good trust relationship with Selwyn, his informal mentor, and with Bill, his formally appointed mentor, and Alex was comfortable following Alpha's open-door policy with them. Senior members on an audit team had to support juniors, and were thus expected to play a significant role in the development of trainees. Managers on the Farm-Aid audit were mostly physically present, and were still easily reachable if not physically present, and willing to assist. The hierarchy did not deter Alex and fellow team members from accessing managers or supervisors below partner level more or less at will. Such 'openness' is positively linked to audit firms' effective learning culture (Alberti *et al.*, 2022:88). Alex's relationship with Stan was more complex: Stan did not like Alex challenging him, and Alex experienced Stan's management style and support negatively. They did not have a good trust relationship, and Alex did not therefore have the same openness with Stan as he had with Selwyn and Bill.

Alpha also made available resources in the form of formal training sessions (with formal time allocations), and tools (e-learning, reading materials, internet resources), which served to create an enabling learning environment.

(c) Team collaboration

Most learning in audit firms takes place on audits (Aberti *et al.*, 2022:88-98) where the audit team (with its different seniority levels) shares knowledge (Vera-Munoz *et al.*, 2006:141), learns from previous mistakes (Grohnert, Meuwissen *et al.*, 2019:217; Van Mourik *et al.*, 2023:1) and works under pressure, trying to manage available/allocated time appropriately. Teamwork should promote cooperation and the sharing of knowledge and information (Ashton, 2004:45; Kittel *et al.*, 2021:5), and in Alex's case supervision and feedback, coaching, knowledge sharing, learning from others, working together with others, and collaboration all positively influenced his workplace learning experience. Although there was continuity on the Farm-Aid audit team (previous year's first-years were now this year's second-years, etcetera) which ensured there was sufficient experience among team members to complete the audit, and while team members all worked well together, some issues nevertheless did arise. Stan was deemed guilty of excessive coaching, and this led to conflict between him and Alex, which in turn negatively affected Alex's learning experience. Furthermore, there was strong competition between the trainees to achieve a good performance rating, and this could be the reason why third-years did not share knowledge optimally, and/or did not want to invest effort and time to share knowledge with their competitors and juniors.

Next, the impact of Alpha's market culture on its learning environment is discussed.

6.4.3 Market culture

As shown in Section 3.3.4, a market culture is characterised by a focus on competitiveness and productivity, with improvements in market share and market penetration serving as measures of success. Alpha's market culture was evident in the tension between its profit-seeking business orientation and its training objectives, and in its competitive and performance-driven environment. These factors are discussed below.

(a) Tension between Alpha’s profit-seeking business orientation and its training objectives

Alpha, with its profit-seeking business orientation, had an established brand that Alpha staff were proud of (as mentioned in Section 6.4.2 above), and which offered Alex some status in his early professional life. However, in order to maintain its brand, Alpha was focused on making a profit, maintaining good client relationships and delivering quality work. In Alex’s final interview, he appreciatively acknowledged Alpha’s professional culture that took quality audit work seriously. Research shows that both professionalism and commercialism are present in audit firms’ culture (Alberti *et al.*, 2022:73; Andiola *et al.*, 2020:1). Both aspects were raised by Selwyn when he reflected on the outcomes of the Farm-Aid audit: commercially, budgets had been adhered to, and good service was provided to the client; on the professional side audit quality had been maintained. Judging by the size and structure of the audit team, the ready availability of the managers, the fact that they did not have to work overtime, and that there were sufficient resources (time and capacity) allocated to the Farm-Aid audit, all supported the good audit outcome.

At other times, time and pressure to meet client needs also occurred at Alpha. These situations, where the team was required to meet impossible deadlines, and pressure, were exacerbated by staff shortages, and meant that trainees were then overworked, that mistakes were made, and supervision and coaching were neglected because managers had divided attention. That training was compromised because there was insufficient time was inevitable. In these circumstances, Alpha’s profit-seeking and business orientation (commercialism is often prioritised in audit firms (e.g., Alberti *et al.* 2022:64, 73; Svanberg & Öhman, 2016:67-68)) then became dominant, despite being contrary to Alpha’s training objectives.

(b) Alpha’s competitive and performance-driven environment

Alex had a competitive nature and as a result fitted in well in Alpha’s competitive environment. Prompt adoption of new technologies offers an audit firm a competitive advantage (Appelbaum *et al.*, 2017:1; Lowe *et al.*, 2018:88), and Alpha’s AuditPro and

JournalPro software not only provided that advantage, but also offered Alex and his colleagues valuable learning opportunities. There was strong competition among the trainees, driven by Alpha's performance management system. Trainees wanted to do their jobs well as this implied they had achieved the status of a well-rated trainee, that in turn ensured they were in demand to work on different audits. It also meant they could be trusted to undertake new and complex tasks, qualify for a bonus benefit, and ultimately get a secondment appointment to one of Alpha's overseas offices.

As mentioned above, this competition among trainees was not always conducive to knowledge sharing in the audit team, and this could negatively affect workplace learning. Alpha's performance management system was ubiquitous, being prominently used throughout the firm. Its use was a key driver that informed a trainee's work allocation, assessment and evaluation, as well as tracking his/her learning experiences and monitoring his/her development. The system was not without gaps and shortcomings, and was heavily criticised due to elements of subjectivity (objective criteria were not always used and certain trainees were favoured by/first picks of certain managers); uncertainty (trainees did not properly understand the differences between the system's rankings, and also did not know which criteria were taken into account to measure, for example, business acumen and global insight performance); and inferiority of feedback (trainees did not get proper feedback because managers/coaches used system-generated, generic comments). Trainees simply had to trust/endure the performance management system, despite its shortcomings (a negative performance rating affected Alex's morale and clouded his learning experience). Furthermore, aspirations for a high-performance rating in fact hindered learning: in Alex's case he did not want to ask questions because then, he believed, he would appear incompetent or ineffective, or it would appear as if he could not work independently. There were, however, merits to the system because evaluations took place continuously, the input of several role players was obtained (coaches, supervisors, fellow team members and mentors), and because it enabled the identification of appropriate interventions (formal training or further work exposure) to promote learning in areas where performance was not at required levels.

Next, I give a brief mention of Alpha's adhocracy culture because it was not clearly visible in the learning environment.

6.4.4 Adhocracy culture

As shown in Section 3.3.4, an adhocracy culture is characterised by entrepreneurship, innovation, and cutting-edge activities that enable organisations to do business to generate new goods and services. At Alpha there were significant developments and innovations taking place at higher levels of the firm's hierarchy, both locally and within its global network. However, trainees were not directly involved in these innovative processes, nor were they expected to act as entrepreneurs. Instead, their role, as the “doers” (DIR1.10), was limited to using the final products or outcomes of these innovations. In Alex's final interview, he was critical of the traineeship model in audit firms in that it did not develop a risk appetite and did not give trainees sufficient exposure to business models that would have given them a better understanding of the reasons why businesses make a profit. Thus, although Alpha exhibited elements of an adhocracy culture through its higher-level local and global innovations, this culture did not fully filter down to the level of trainees, who were more receivers of innovation than active participants in its creation. This scenario is a logical consequence of the hierarchical structure of the audit firm.

6.4.5 Summary

Alpha's organisational culture (in particular its hierarchy, clan and market culture) have both positively and negatively influenced workplace learning. The firm's hierarchical culture was evident in its structured environment, formalised coaching, supervision, and mentoring processes, and its monitoring system for trainee progress. It facilitated knowledge sharing, offered support for learning, and monitored competence development, but the layers (the bureaucratic organisation) limited partners' accessibility to trainees for learning experiences, and use of the flexibility of the management systems and processes, which could stimulate learning, was not allowed. Although coaching and supervision and feedback, and measuring processes were well thought out and promoted learning, the actions of managers/supervisors could negatively influence learning.

In contrast to its hierarchical culture, Alpha's clan culture showed that trainees were proud to be part of the firm, and this culture was characterised by an emphasis on training and development, mentoring and learning support, and a focus on cooperation and team collaboration. Alpha's training environment was supportive of Alex's training and development, but Alex also had to perform tedious everyday tasks, and because he was not always open enough to ask questions or make mistakes, valuable learning opportunities were missed. His support from his mentor and managers depended on the trust relationship he had with them. Team collaboration had a positive effect on Alex's learning, but there were at times negative experiences (due to Stan's excessive coaching, and competition between trainees).

The market culture was visible through the tension between Alpha's profit-seeking business orientation and its training efforts: it was also apparent in Alpha's competitive and performance-driven environment. Although profit-seeking business orientation elements did not negatively influence learning during the Farm-Aid audit, there were cases in Alpha where the allocation of resources (insufficient availability and inappropriate skills) and budget pressure (time and workload) had negatively influenced learning experiences. Although the performance-driven environment encouraged trainees to do their job well (which implied learning), it was detrimental to knowledge sharing within the team. Furthermore, negative perceptions about Alpha's performance management system adversely influenced learning experiences.

Alpha's organisational culture was therefore a mixture of the above-mentioned culture types, each of which had a positive, and to a lesser extent, a negative impact on Alex's workplace learning experience.

6.5 CONCLUSION TO CHAPTER 6

In conclusion, in this chapter the findings were discussed in the context of my study's three research sub-questions. In response to the first sub-question (how do trainees learn in audit firms?), findings related to Alex's workplace learning experiences were discussed in light of

the literature from Chapters 2 and 3. The investigation of how trainees learn in audit firms confirms findings in existing literature on workplace learning, and emphasises the importance of experiential social and collaborative learning. In response to the second sub-question (how do individual, social and organisational factors influence learning in audit firms?) the analysis of individual, social and organisational factors offer a deeper understanding of the multi-faceted nature of learning in audit firms. Finally, in response to the third sub-question (how does audit firm culture influence learning in audit firms?), the discussion of the effect of audit firm culture on trainee learning contributes to the understanding of learning in an audit firm. This chapter contributes to a deeper understanding of the complexities of learning in the context of audit firms.

It shows that while elements of hierarchy, clan, and market culture can promote workplace learning, they can also present barriers. To foster an effective learning environment firms should align their structures and support programmes, and business demands to support learning. Additionally, by ensuring that resources are distributed in a balanced way and the structure supports both learning and operations, firms can create a more supportive environment for trainee development.

In the next and final chapter, I reflect on my study and present the conclusions. The chapter shows how the three sub-research questions are answered through a summary of the study's most important research findings and a discussion of its contributions. Furthermore, recommendations are made that arise from the research, and suggestions for possible further research are identified. Finally, an overall conclusion is drawn, showing that the aim of my study (*to investigate how an audit firm's culture shapes the learning of trainees in that environment*) has been achieved.

CHAPTER 7

CONCLUSION

7.1 INTRODUCTION

This final chapter concludes the study which aimed *to investigate how an audit firm's culture shapes the learning of trainees in that environment*. In order to address this aim, a focused ethnographic study was conducted at a Big 4 audit firm, Alpha, focusing on a single key participant, Alex.

The previous chapter offered a discussion of the findings that emerged from the research. This chapter commences with an overview of the study by considering the research problem, and the associated primary research question and secondary research questions. This is followed by a synopsis of the preceding chapters, tracing the journey from introduction, through the methodology and its application, to the findings. A more detailed section then follows, in which the key findings of the study are highlighted. Thereafter, this chapter points out the contributions the study makes to theory (literature), and based on these, recommendations are made to professional bodies, audit practitioners and audit trainees. While recognising the distinctive scope of the study, there are limitations to the research, and these are explained, and recommendations are made for future research. The last section of this chapter provides a brief overview and conclusion.

7.2 ADDRESSING THE PROBLEM STATEMENT, RESEARCH AIM AND RESEARCH QUESTIONS

Learning is a multifaceted construct (Reed, 2020:20). Due to its multifaceted nature, as well as the interrelationship between personal growth and collegiate collaboration within the work environment (Hager, 2019:72-73), workplace learning is a complex phenomenon. Yet most learning in the audit profession occurs in the workplace (Daoust & Malsch, 2019; Dierynck

et al., 2023; Hicks *et al.*, 2007, Westermann *et al.*, 2015). My study offers a response to the need for deeper insights into learning that takes place in audit firms.

The research problem informing my study was this: There are limited studies that focus mainly on audit firm workplace learning (Dierynck *et al.*, 2023:1), and a Global South perspective, in particular, is under-represented. It has also been noted that insights into the role of cultural mechanisms in audit firms are needed (Alberti *et al.*, 2022:88-89), and because audit engagements are recognised as key learning environments, such insights can provide more clarity on how audit firm organisational cultures shape their trainees' learning. Understanding these challenges from the trainees' perspective can reveal the barriers they encounter and identify the solutions that can empower them. In addition, there is a call for traditional research methods (archival and survey studies) to be extended to embrace in-depth qualitative methods, such as field observations, and to carry out cultural studies in audit firms (Andiola *et al.*, 2020:21).

In response to the research problem, the aim of my study was: *To investigate how an audit firm's culture shapes the learning of trainees in that environment.* This study focuses on exploring workplace learning within audit firms by, among other things, dissecting the intricate interplay among individual, social, and organisational factors that shape learning in these settings. It provides insights into the challenges experienced by trainees from the perspective of trainees, and reveals barriers they encountered and identifies solutions that can empower them.

Because the study was conducted in SA, it adds a Global South perspective to the discourse, and shows that the practices observed in the Global South are consistent with those in the Global North, demonstrating adherence to the standardised practices of Big 4 Firms worldwide. My research responds to the need for in-depth exploration of the culture in audit firms. Using the CVF and its four culture types, the study provides an understanding of how the culture of audit firms affects trainees' learning experiences. Taken together, the research provides a rich narrative of workplace learning in audit firms that indicates its interdependent and multifaceted nature, and highlights the influence of cultural context.

Considering the research aim, the study does answer the overall research question: *How does an audit firm's culture shape the learning of trainees in that environment?* Table 7.1 explains how the research question was answered.

Table 7.1 Pathway used to answer the primary research question

Secondary research question	Literature	Methodology, findings and discussion	Outcome
Q1: How do trainees learn in audit firms?	<i>Chapter 2:</i> Literature review related to workplace learning, and specifically workplace learning in audit firms	<i>Chapter 4:</i> A focused ethnography conducted at a Big 4 audit firm, Alpha, focusing on a key participant, Alex, which yielded rich, in-depth narratives of workplace learning in that setting	Confirmation that learning within audit firms is consistent with learning theory, and according to workplace literature, takes place through participation in work and learning processes and related activities, but acknowledging that challenges occur
Q2: How do individual, social, and organisational factors influence trainees' learning in audit firms?	<i>Chapter 2:</i> Literature review related to workplace learning, and specifically workplace learning in audit firms	<i>Chapter 5:</i> In the context of my observations of and interactions with the participants, in particular, the key participant, narrative descriptions are provided	Confirmation of the multifaceted nature of workplace learning, according to workplace learning literature, with the addition of the complex interplay between individual, social and organisational factors that shape learning experiences in audit firms
Q3: How does audit firm culture influence workplace learning?	<i>Chapter 3:</i> Literature review related to organisational culture, and organisational culture in audit firms	<i>Chapter 6:</i> Discussion of the findings based on the study's three secondary research questions	Extension of audit literature through evidence that a firm's organisational culture can influence workplace learning positively and negatively
Answer primary research question: How does an audit firm's culture shape the learning of trainees in that environment?			Extends audit literature with a deeper understanding of the complexities of workplace learning in the context of audit firms

Before the findings and contribution of my study are put under the spotlight, it is necessary to recap how the study unfolded. The next section provides an overview of my study by summarising the preceding chapters.

7.3 SYNOPSIS OF PREVIOUS CHAPTERS

The first six chapters of the research project can be summarised as follows:

Chapter 1, introduces the research by providing a South African contextual background and setting for the research. It explains and justifies the use of focused ethnography to explore the learning environment in a South African branch of a global Big 4 audit firm. Research gaps are then identified, particularly in the understanding of trainees' workplace learning processes and experiences, and the influence of organisational culture on such learning. The problem is then defined, the study's aim clarified, and the specific research questions that will guide the research are outlined. The methodology section discusses the focused ethnographic approach. In summary then, Chapter 1 lays the base for exploring workplace learning in a professional setting.

Chapters 2 and 3 comprise the literature reviewed for this study. Literature reviewed in Chapter 2 provides an overview of various learning theories and their application in workplace contexts, with a specific focus on the audit profession. The chapter begins by examining the construct of learning from different theoretical perspectives, including behaviourism, cognitivism, and constructivism. It then deals with workplace learning, exploring Eraut's work and additional literature related to understanding workplace learning at individual, social, and organisational levels. This review, then, contextualizes my study within the broader academic discourse.

In Chapter 3 the discussion of the literature is continued, focusing on organisational culture, and specifically the culture of audit firms. The role of culture in effectively facilitating learning within audit firms is discussed. Discussion of the CVF (initially developed by Quinn and Rohrbaugh (1983)) and its associated four culture types, follows, particularly in its

relation/applicability, in the literature, to audit firms. The final sections of Chapter 3 deal with learning within the context of audit firms.

Chapter 4, the thesis' research design and methodology chapter, explains the study's design: a qualitative, focused ethnographic approach within a case study. It explains the use of Eraut's work on professional learning as a starting point for the study; the multifacetedness of workplace learning, and the CVF model as the key theoretical assumptions. This chapter provides the rationale for the selection of the Big 4 audit firm as the case study, and explains how the research combines participant observation with fieldnotes and semi-structured and informal interviews, at a Big 4 audit firm, as a means to understand trainees' learning experiences, by focusing on a key participant, Alex. An explanation follows on how the findings are analysed using Braun and Clarke's (2006:16-23) six phases of thematic analysis. The chapter also discusses the ethical considerations and limitations of the chosen methodology.

Chapter 5 of the thesis provides an in-depth presentation of the workplace learning experiences of Alex, a second-year audit trainee at a Big 4 audit firm (Alpha). The chapter presents narratives based on the observations, fieldnotes, informal discussions, and semi-formal (semi-structured) interviews conducted with Alex and other participants between 2017 and 2023. It tells Alex's story as an active agent in his own development, his role as a valued audit team member, and his experiences within Alpha's organisational and learning environment. The findings are contextualised within the broader organisational structure and training model of the audit firm, and they highlight the dynamics of workplace learning by linking these with factors at individual, social, and organisational levels that influence trainees' learning.

Chapter 6 contains the discussion of the findings in Chapter 5, in light of the literature discussed in Chapters 2 and 3. It discusses learning within the Big 4 firm, Alpha, and integrates theoretical insights on workplace learning with the empirical data. The interdependent, multiple facets of workplace learning at individual, social and organisational levels, and the interplay of hierarchical, clan, and market cultures within the audit firm are pointed out, with an emphasis on how these cultural types shape trainee learning

experiences. The analysis in this chapter contributes to a deeper understanding of the complexities of learning in an audit firm context.

Next, the key findings of this study are highlighted.

7.4 KEY FINDINGS

In this section, I relate the key findings of the study to the overall aim of the study by answering the primary research question: *How does an audit firm's culture shape the learning of trainees in that environment?* To achieve this, I first address the three secondary research questions with reference to appropriate findings that together serve the purpose of answering the primary research question.

7.4.1 How do trainees learn in audit firms?

In answering this research question, my study confirms that Alex's learning experience at Alpha is consistent with learning theories proposed by Kolb (1984), Bandura (1986), and Marsick and Watkins (1999, 1990), which involve personal agency, social collaboration, and organisational environment factors. Alex learned through Alpha's work and learning processes, as well as related activities, as suggested by Eraut (e.g., 2009, 2007, 2004a, 2000) and Eraut and Hirsh (2010). Furthermore, as indicated by Alberti *et al.* (2022:88-89), for the audit environment, Alex learned through sources outside the engagement team (i.e., Alpha's technical and tax departments, Alpha's formal and informal mentoring system), through processes within the engagement team (such as making/correcting mistakes and knowledge sharing), and by being exposed to review, feedback (coaching and supervision processes) and Alpha's performance evaluation processes.

Alex's involvement in complex tasks (as suggested by Eraut (2011:9) and Westermann *et al.* (2015:892), involvement in problem-solving activities (a key aspect of workplace learning (Eraut & Hirsh, 2010:26)) and seemingly perpetual search for new tasks (as suggested by Billett, 2022:[6] and Tynjälä, 2013:14) offered him valuable learning opportunities. As an engagement team member, Alex learned through participation in group processes. This

included collaboration, teamwork and working with others, being activities which are shown in the literature (Bishop, 2017:525; Eraut, 2007:409; Hicks *et al.*, 2007:72) to be learning-based work processes (Dierynck *et al.*, 2023:13) which enable knowledge sharing, an important learning mechanism in audit firms (e.g., Chow *et al.*, 2008:153-155; Duh *et al.*, 2020:54). In addition, Alex participated in other learning opportunities offered by Alpha; these included induction and formal training (which are considered valuable learning experiences in the literature (Cronin, 2014:336; Milligan *et al.*, 2013:217; Tynjälä 2013:14)), and learning from specialists (Alberti *et al.*, 2022:88-89).

Alex's learning was also enhanced by input from supervisors who provided structured and insightful feedback (as suggested by Andiola *et al.*, 2019:19-22), positive coaching experiences (suggested by Eraut, 2007:413), formal mentoring (suggested by Giacomo *et al.*, 2020:259), and monitoring of his progress (advocated by Wallo *et al.*, 2021:65; Westermann *et al.*, 2015:881-882). In addition, Alex used many of the less formal/structured learning activities suggested in the literature; he asked questions (Dierynck *et al.*, 2023:9; Eraut & Hirsh, 2010:28), listened to and observed others (Eraut & Hirsh, 2010:29, 51; Schürmann & Beusaert, 2016:141-142), looked for information and made use of mediating artifacts (Eraut, 2007:416; Hicks *et al.*, 2007:72), and demonstrated an ability to learn from his mistakes (Emby *et al.*, 2019:18; Grohnert, Meuwissen *et al.*, 2019:217; Van Mourik *et al.*, 2023:2; Westerman *et al.*, 2015:885). However, Alex wanted to avoid mistakes, was uncomfortable admitting past mistakes, and was less likely to ask questions when he realised that it might negatively affect his formal performance rating.

As indicated in the above two paragraphs, Alex's workplace learning was largely in line with the positive aspects contained in the literature. However, suboptimal aspects were also identified, such as: inadequate knowledge sharing due to self-interest; limited exposure to the audit partner; limited variety of client exposure; negative supervision and coaching experiences (due to different management styles), and frustration with the performance management system that occasionally hindered learning. These elements highlight challenges to learning in a professional audit environment.

7.4.2 How do individual, social, and organisational factors influence trainees' learning in audit firms?

In answering this research question, my study confirms the multifaceted nature of workplace learning. Alex's experience at Alpha illustrates the interaction between the characteristics of individuals, social dynamics, and organisational structures in shaping learning experiences. This indicates three levels (individual, social and organisational) where workplace learning takes place, according to the literature (Jeong *et al.*, 2018; Harteis *et al.*, 2022).

On the individual level, Alex's personal characteristics (self-image, motivation, confidence) and acquired technical skills shaped his learning. He engaged in reflective practice, which improved his technical skills and task efficiency. Alex's reluctance to admit mistakes and to ask questions, (influenced by his self-image, and the negative perceptions of the firm's performance management system), sometimes obstructed his learning opportunities. However, his motivation and self-confidence led him to accept demanding tasks, which improved his problem-solving skills and independence. Alex's communication abilities, particularly in client interactions, and his practice of reflective thinking and actively seeking feedback, improved his technical skills and efficiency.

On a social level, Alex's learning was influenced by exposure to teamwork and working with individuals; working with clients; Alpha's formal and informal mentoring, and by the supervision and the coaching processes he experienced. However, Alex's competitive nature and desire for recognition sometimes disrupted team unity. Nevertheless, interactions with trusted colleagues improved his knowledge sharing and personal development. Positive relationships facilitated knowledge sharing and positive learning experiences, while competitive dynamics sometimes compromised team cohesion, which led in turn to missed learning opportunities. Alex's fellow team members assisted him (during engagements) to obtain information from clients, to ask the right questions, and to gain confidence to approach the client's staff. Trust in mentors (both formal and informal) and the effectiveness of coaching processes played extremely important roles in promoting Alex's learning. However, Alpha's business orientation and related time constraints sometimes diminished

the quality of supervision and coaching, which had a negative impact on the depth of learning.

At the organisational level, Alex's learning was influenced by Alpha's business orientation, its rigid hierarchical structure, the presentation of tools and resources, and training. It was also influenced by his exposure to clients from diverse industries, and a wide variety of tasks, as well as the firm's performance management system. Alpha's focus on business outcomes affected time available for task execution (and associated coaching and supervision), leading to increased pressure and consequentially, the making of mistakes. Thus, the firm's business orientation sometimes hindered the depth of learning and the quality of supervision and coaching on offer. On the one hand, Alpha's hierarchical structure created a supported learning environment, with well-experienced supervisors (largely accessible) to provide coaching and feedback; but on the other hand, it limited opportunities for Alex to learn from partners. Resources such as auditing software and e-learning provided essential tools for continuous learning and professional advancement. The use of audit software, e-learning and internal training expanded Alex's technical knowledge and work efficiency. Alex's exposure to a variety of clients and tasks, including high-risk tasks, was positive and it also shaped his learning experience. Alpha's performance management system, including goal setting and feedback mechanisms, encouraged learning, but was criticised for subjectivity, uncertainty and the inferiority of its handling of pertinent issues. Alpha's performance management system and the competitive environment in Alpha, positively shaped Alex's learning experiences, although the pursuit of individual performance was sometimes placed above team cohesion.

Figure 7.1 captures the three interrelated levels that influence workplace learning and shows the factors that comprise each level. Each level is influenced by factors at that level, but factors from the other two levels also affect it, as indicated in the above discussion. As such, individual factors (such as an individual's personal characteristics, skills, and reflection and self-evaluation), social factors, (such as supervision and coaching, teamwork and learning from others, mentoring and working with clients) and organisational factors (such as the business orientation, structure, available tools and resources, formal training, exposure to

client and task allocation, as well as the performance management system), all influence trainee learning at an individual, social and organisational level.

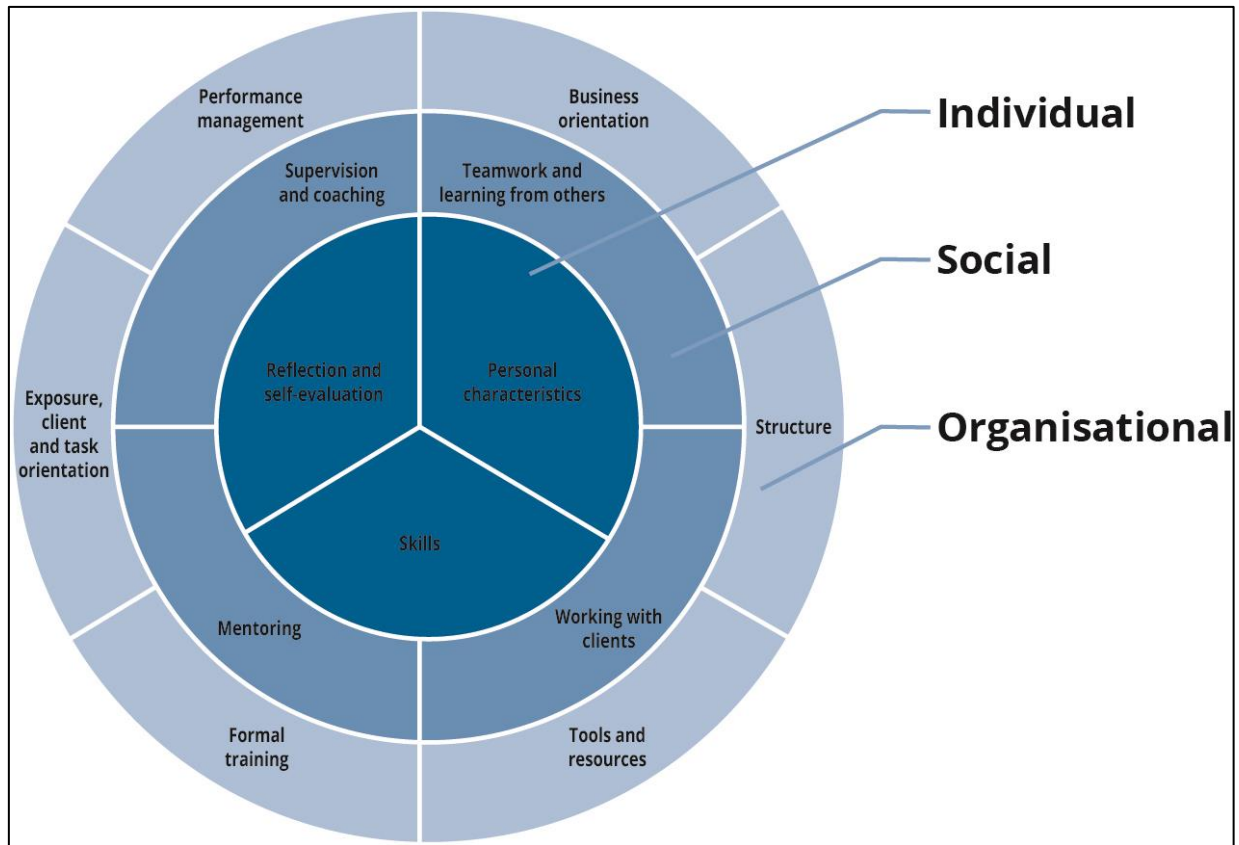


Figure 7.1 The interrelatedness of audit trainees' workplace learning

Alex's experience at Alpha shows how the interactions between personal, social, and organisational factors shape learning in an audit firm. This shows the multifaceted nature of workplace learning in audit firms. Such multifacetedness points to the importance of aligning individual goals with team collaboration and related support processes, adapting to organisational goals and structures, and making use of opportunities in an environment conducive to learning.

7.4.3 How does audit firm culture influence workplace learning?

In response to this research question, my study shows that Alpha's organisational culture integrates elements of hierarchy, clan, market and adhocracy, being culture types identified

in the literature (Cameron *et al.*, 2022; Cameron & Quinn, 2011; 2006) and associated with the CVF of Quinn and others (Quinn & McGrath, 1985; Quinn & Rohrbaugh, 1983). The competing values must be in balance for an organisation to be effective, and therefore there is usually more than one culture type prevalent in an organisation (Oh & Han, 2020:8). My study shows that the elements of hierarchy, clan, and market culture need to be balanced for an environment to exist that is conducive for addressing audit trainees' learning needs. This means the audit firm must achieve a balance between structured processes, supportive training, and competitive business demands.

Alpha's structured environment, formal coaching, supervision, mentoring and systematic monitoring of trainee progress are key aspects of its hierarchic culture. Alpha's structured environment, with well-defined hierarchical levels and its formal coaching and supervision processes, supports knowledge sharing and competency development, but the bureaucratic nature also limits learning flexibility and accessibility. Because of the continuity and accessibility of formalised coaching, supervision and mentoring, learning is promoted, but actions of individual managers can sometimes compromise the process. Through the use of the trainee progress monitoring system, performance can be measured and strengths and areas for improvement identified, but this could also be counter-productive, as was observed when trainees relentlessly pursued the necessary SAICA competencies, at the expense of teamwork on the audit.

Alpha's emphasis on training and development, its mentoring and support structures, and the spirit of collaboration/cooperation in the audit team reflect the firm's clan culture. The clan culture creates a supportive learning environment. However, learning is also influenced by the type of tasks assigned (e.g., complex, new or mundane), and by a learner's own willingness to be open to complex tasks, ask questions and to learn from mistakes. The effectiveness of learning is also influenced by the support of, and trust shown by mentors and managers. Teamwork is an important aspect that promotes learning because it facilitates collaboration and knowledge sharing. However, excessive coaching and competition between individual team members can be counterproductive in a team setting.

Alpha's market culture is characterised by its business orientation, identified as a tension between profit and training goals, a competitive environment and a performance-driven environment (valuing independence and efficiency in trainees). Alpha's profit-seeking orientation and its competitive environment show mixed impacts on learning. Although this orientation did not necessarily impair learning during specific assignments at Alpha, and the focus was still on delivering quality work, resource allocation and budget pressures during other audit engagements often negatively impacted learning experiences. In such cases there had reportedly been time restrictions, trainees felt overworked, mistakes occurred, and supervision and coaching were neglected because managers were forced to prioritise the demands of the audit (and their other engagements) ahead of training. In keeping with its competitive culture, Alpha invested in new technologies that enriched learning experiences (and enhanced audit efficiency), but there was also a competitiveness among trainees that could hinder knowledge sharing in an audit team. Alpha's performance-driven culture encourages trainees to learn to perform well, but this can also hinder knowledge sharing, and the effectiveness of knowledge sharing is influenced by perceptions of bias and unpredictability in the performance management system .

An adhocracy culture is associated with entrepreneurship, innovation and cutting-edge activities that enable organisations to follow innovative business practices. Although Alpha engages in high-level innovations, trainees are not involved in these processes, but merely use the outcomes as they impact the firm's structures, processes, practices and tools. This suggests that the trainees' learning environment has limited exposure to adhocracy culture.

Figure 7.2 illustrates elements of the four culture types of the CVF that had an influence on Alpha's workplace learning. Alpha's clan, market, and hierarchy cultures each had positive and negative effects on workplace learning, while its adhocracy culture did not play a role in workplace learning.

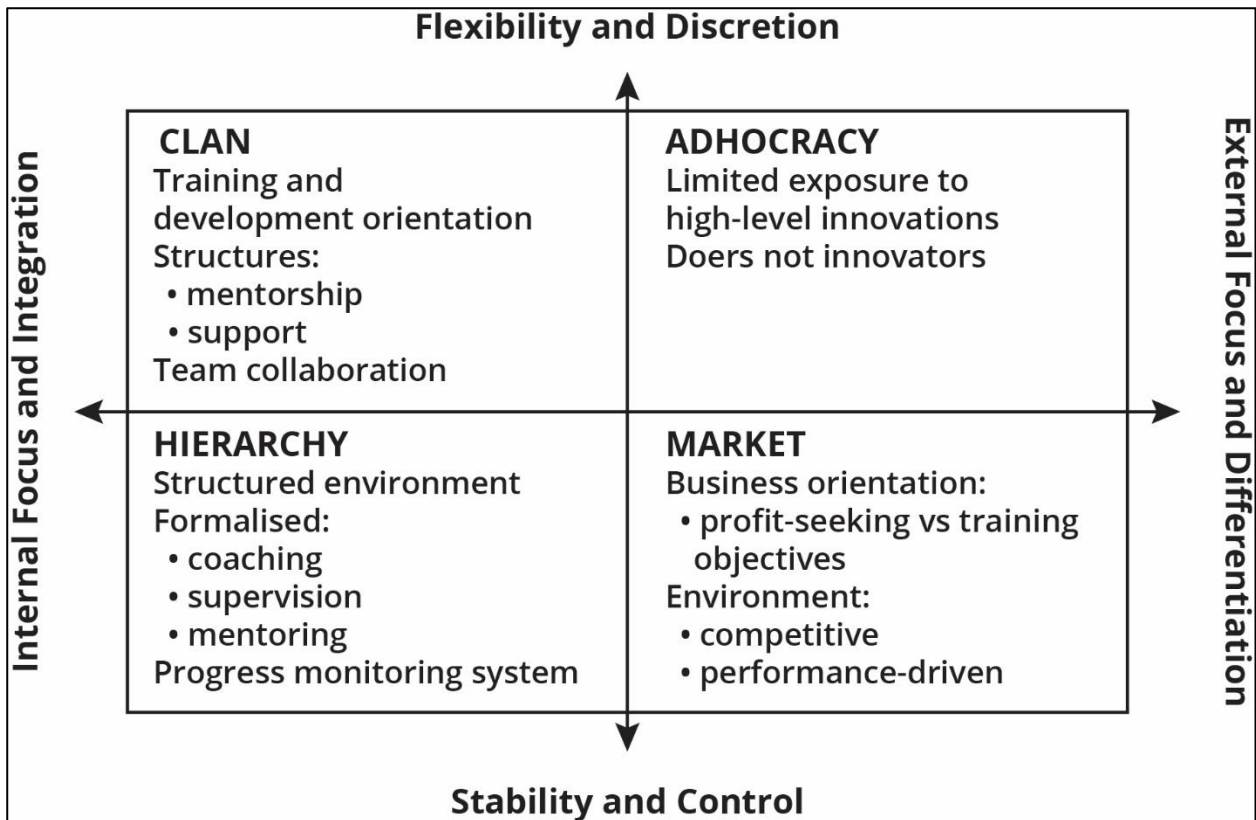


Figure 7.2 Elements of CVF culture types influencing workplace learning

Against the background of the key findings, the contribution of my study is highlighted in the next section.

7.5 CONTRIBUTION OF THE STUDY

In this study, rich ethnographic findings provide in-depth insight into workplace learning in audit firms. The research focus is located at the intersection of literature concerned with workplace learning and organisational culture in audit firms. Workplace learning itself is an under-researched topic in audit literature, and in existing research workplace learning only forms an incidental part of studies on other processes in audit firms (such as client interactions; review, and feedback and mentoring processes; and performance management evaluations) (Dierynck *et al.*, 2023:1). Previous research on the learning culture in audit firms (synthesised by Alberti *et al.* (2022:88-89)), points to different areas in audit firms where learning takes place: areas that are not directly related to the engagement team (through the use of systems, specialists and other teams); those areas directly related

to the engagement team (such as making mistakes and sharing knowledge), and other exposures (such as review, feedback and performance evaluation processes). Another interpretation of workplace learning (Andiola *et al.*, 2020:4) is as part of the socialisation process within the audit firm's culture. Current research literature does not address the specific interaction/intersection of workplace learning and organisational culture in audit firms, and this indicates the original contribution of my study to audit's body of knowledge.

7.5.1 The theoretical contribution of the study

The theoretical contribution to audit literature is clear when examining the following four areas:

First, the study contributes to the audit literature by providing insights into the individual, social, and organisational factors that influence trainees' workplace learning, with an emphasis on the complex interplay of personal characteristics, team dynamics and the organisational environment. Previous research that alludes to these three levels (individual, social, and organisational), where workplace learning takes place (e.g., Jeong *et al.*, 2018), has neglected the interaction between the levels. These studies have addressed workplace learning as a by-product of other processes, and thus did not uncover the interrelationships between the processes (Dierynck *et al.*, 2023:1).

Second, my study contributes to the body of audit literature by providing a Global South perspective. The limited empirical research that has been directly concerned with audit firm workplace learning (such as Eraut, 2003, Hicks *et al.*, 2007, Westermann *et al.*, 2015) has been conducted in locations in the Global North (United Kingdom, Canada and the United States of America), and has created a need for research from and of the Global South.

Third, my study makes a contribution to culture studies in audit literature by showing that hierarchical, clan and market culture types within the firm collectively shape trainees' learning experiences. The organisational culture of audit firms is currently a topic of interest in audit literature (Alberti *et al.*, 2022:60; Andiola *et al.*, 2020; Francis, 2022). Recently published studies show that audit firms, especially the Big 4, are business-oriented (e.g.

Alberti *et al.*, 2022:59; Andiola *et al.*, 2020:4; Broberg *et al.*, 2018:374; Carter & Spence, 2014; Malsch & Gendron, 2013; Ponomareva *et al.*, 2020:565; Vandenhoute *et al.*, 2020:521), that audit firms operate in a highly structured manner (Cahan *et al.*, 2022:2664; Causholli *et al.*, 2021:2; Westermann *et al.*, 2015:881), and appear control-oriented (Andiola *et al.*, 2020; Griffith *et al.*, 2015), with an emphasis on performance management systems (Andiola *et al.*, 2019; Trotman *et al.*, 2015). However, the studies did not use/acknowledge the culture types of the CVF (which is widely applied in organisational culture studies), although, according to recent work by Francis (2022), this is also visible in audit firms.

Fourth, my study makes a contribution to audit literature by introducing focused ethnography into auditing research. Ethnographic research is a seldom-used methodology in accounting literature (Bamber & Tekathen, 2023a:3; Cordery *et al.*, 2023:1698; Deng, 2023:1-2; Kalyta & Malsch, 2018:241), probably because access to the terrain is challenging in itself (Bamber & Tekathen, 2023a:4). However, ethnography is an appropriate and valid alternative research approach (rather than archival and survey studies) to investigate cultural perspectives of audit firms (Andiola *et al.*, 2020:21). The focused ethnography approach used in my study offers a pragmatic solution (Kelly, 2022:[3]) for the accounting/auditing field, where existing ethnographic studies have so far mostly relied on a realist approach, and have emphasised the culture, and observed processes and practices (Bamber & Tekathen, 2023b:36).

7.5.2 The practical contribution of my study

My study makes a valuable contribution to audit practice because of the insights it affords various role players, including audit firms, professional bodies, regulators and trainees. In Table 7.2, recommendations are made that audit firms can use to improve their training programmes and the learning environment; that regulatory and professional bodies can use to refine training policies and guidelines and that trainees can use to gain a better understanding of factors affecting their learning in the workplace.

Table 7.2 Recommendations arising from the study

Recommendations to audit firms
<ul style="list-style-type: none"> - Leadership should take the necessary steps to encourage a culture of openness, one that values learning from mistakes, promotes open communication (including addressing work allocation concerns) and team cohesion - Leadership's performance evaluation systems, organisational systems and processes, and resource allocations must strive to find a balance between hierarchical, clan and market cultures to create an optimal learning environment - Leadership should establish interventions that provide opportunities for trainees to engage/participate in innovative processes (related to its adhocracy culture) - Leadership should properly allocate their resources so that there is always sufficient time allowed for coaching and supervision - Firms' work allocation processes should ensure that complex tasks are fairly allocated amongst all trainees; that there is fair and adequate assignment of repetitive tasks to improve their reflection practices; and that an adequate mix of clients of different industries and sizes is assigned to each of their trainees - Firms' performance evaluation systems should prioritise learning, while recognising the importance of knowledge sharing and team cohesion, and should encourage independent problem solving, so that inter-trainee competition is not detrimental to learning opportunities - Firms' performance evaluation systems must be properly communicated and be clear and transparent, so that the negative impact of misperceptions can be avoided - Firms should offer appropriate formal training (a combination of e-learning and classroom attendance on technical and non-technical topics) with experienced presenters and audit simulations, and include flexibility to allow individuals to receive training prior to job exposure - Firms should have effective informal and formal mentoring processes aimed at achieving positive learning experiences for trainees - Firm structures should be conducive to coaching and supervision, while at the same time providing trainees with exposure to/opportunities to interact with audit partners - Firms should invest in technology to the extent necessary to ensure trainees have sufficient access, so that learning and efficiency can improve
Recommendations to regulatory and professional bodies
<ul style="list-style-type: none"> - Regulators' training guidance should set requirements for learning environments in audit firms, based on the above recommendations to firms - Regulators' inspection programmes should evaluate compliance with the aforementioned training guidance - Professional bodies' accreditation criteria for training offices should formalise the requirements for learning environments in audit firms as outlined above - Professional bodies' monitoring criteria for training offices should evaluate compliance with the aforementioned accreditation requirements
Recommendations to audit trainees
<ul style="list-style-type: none"> - Trainees should be exposed to a work environment in which they are encouraged to reflect on their tasks and learning, to ask questions, and to have open communication channels. The environment should include supervisors who have time, knowledge and willingness to coach them and give constructive feedback - Trainees should make use of all the effective formal training opportunities on offer (a combination of e-learning and classroom on technical and non-technical topics, with experienced presenters) and advocate flexibility to accommodate the variable demands of their work assignments (including training that anticipates new tasks) - Trainees should require that their induction programmes include an audit simulation that prepares them for the real work they are about to undertake - Trainees should make consistent and frequent use of their formal and informal mentors, and recognise that they can change mentors for appropriate reasons - Trainees should recognise that it is their responsibility to ensure their work allocations are directed towards addressing their individual learning needs and outcomes (such as sufficient exposure to complex tasks and to repetitive tasks), and that they improve their reflection practices on tasks on hand,

and those recently completed. It is also their responsibility to ensure they get exposure to an adequate mix of clients from different industries, and of various sizes, by applying appropriate negotiation and communication techniques

- Trainees should be aware of the need to be exposed to good work management practices to better promote their development (such as setting goals and reflecting on them)
- Trainees' performance evaluations should, in addition to assessing effective and proper execution of tasks, also allow trainees to identify development opportunities and learning outcomes, in collaboration with, and through open communication with mentors, in the spirit of knowledge sharing
- Trainees should be well informed about the application of the firm's performance evaluation system (e.g., interpretation of the performance criteria, measures to limit subjectivity)
- Trainees should be aware that their audit teams should be properly assembled, with sufficient resources/appropriately knowledgeable senior members so that trainees receive proper coaching and supervision (closeness to team members), can comfortably share knowledge, and can meet regularly to monitor progress and iron out problems
- Trainees should ensure they understand and know how to respond appropriately to a variety of management styles and coaching practices that they are likely to encounter in practice
- Trainees should request/ensure they have adequate access to technology as it can improve learning and efficiency
- Trainees should request/ensure they have ready access to the firm's specialist services, and to partners who can enrich their learning experiences
- Trainees should be aware of/have access to/make use of available channels when necessary to express concerns or dissatisfaction, without fear of penalisation via the performance management system

The study's findings reveal that a trainee's learning experience is significantly influenced by the organisational culture and the practices within an audit firm. For instance, Alex experienced both positive and negative aspects of Alpha's culture. To enhance the learning environment, leadership should foster a culture of openness, where learning from mistakes is accepted practice, open communication is valued, and team cohesion is promoted. This includes encouraging trainees to reflect on their tasks and on their learning; to ask questions, and to maintain open communication channels. Supervisors should have the time, knowledge, and willingness to coach trainees and provide constructive feedback.

Additionally, the study highlights the need for balanced organisational systems that integrate hierarchical, clan, and market cultures, thus creating an optimal learning environment. While the elements of hierarchy, clan, and market culture can support workplace learning, they can also present barriers. This can be addressed by ensuring that a firm's structured control processes, training and support programmes, and competitive business demands are balanced to facilitate learning. By distributing resources appropriately and designing the firm's structure to support both learning and operational needs, firms can create a more conducive environment for trainee development. Aligning these elements will better enable trainees to succeed and grow within the firm.

Leadership should establish interventions that allow trainees to engage in innovative processes, allocate resources properly for adequate coaching and supervision, and ensure fair work allocation. Trainees should be given a mix of complex and repetitive tasks and exposure to clients from different industries and of different sizes.

To further support implementation of these findings, formal and informal mentoring processes should be effective and accessible, with trainees encouraged to make consistent use of mentors, and to change mentors when necessary. Formal training should be conducted by experienced presenters, and include a combination of e-learning and classroom training on both technical and non-technical topics. Induction programmes should feature audit simulations to prepare trainees for real work scenarios.

Performance evaluation systems should prioritise learning, recognise knowledge sharing and team cohesion, and encourage independent problem-solving without pushing detrimental inter-trainee competition. These systems must be clear and transparent to avoid misperceptions and associated negative impacts. Trainees should understand how to respond to various management styles and coaching practices, ensuring they receive proper coaching and supervision from knowledgeable senior members and have ready access to specialist services and audit partners.

Investment in technology is also vital, and its installation should include sufficient access and training for trainees to achieve familiarity, thus enhancing learning and efficiency. Trainees should be well-informed about the firm's performance evaluation system, be able to identify and request development opportunities, and know how to express concerns or dissatisfaction without fear of being penalised.

Regulators' training guidance should set requirements for learning environments in audit firms, based on these recommendations. Inspection programmes should evaluate compliance with this training guidance, while professional bodies' accreditation criteria and monitoring should formalise and assess implementation of these requirements. These combined efforts can ensure that the findings from Alex's experience at Alpha can lead to industry-wide improvements in trainee learning environments.

7.6 LIMITATIONS AND RECOMMENDATIONS FOR FUTURE RESEARCH

The study is based on a focused ethnographic approach which carries with it certain limitations. In Chapter 4 (Section 4.8) it is explained how the trustworthiness and rigour of the research were ensured by using triangulation, participant validation, thick description and creation of an audit trail. Despite these measures, ethnographic research has certain inherent limitations, namely: (i) qualitative findings are not widely generalisable, but may be transferable; (ii) Alex, as a key participant, was introduced by the gate keeper (the engagement partner), and field observations were directed at Alex and his Farm-Aid audit team members, and this may have introduced bias; (iii) as a researcher I took an outsider position because I was not involved in the Farm-Aid audit - thus, observations were limited by access to the Farm-Aid audit, and participant behaviour was influenced by observations; (iv) because of my knowledge of the field (previous experience as an audit trainee, long involvement with formal education of prospective auditors), I was sometimes seen/treated as an insider, and this could have increased my subjectivity when dealing with interview transcripts and observational data.

Focused ethnography is suitable for settings where the researcher's active participation is not suitable/appropriate, such as in professional settings (Andreassen *et al.*, 2020:301; Higginbottom *et al.*, 2013:5) (audit, in the case of my study). It has further limitations in that it requires a more remote observer position, and makes use of shorter observation time. Due to legal, ethical and professional requirements/prohibitions, I could not actively participate in the Farm-Aid audit, and thus full immersion and participation within an audit setting was neither appropriate nor possible. As suggested in the literature (Knoblauch, 2005:[2]), I used a short observation period, and compensated for it by increasing data intensity.

The study's focus on a single Big 4 audit firm in SA inherently limits its generalisability. This case study provides detailed insights specific to this context, but they may not extend to other audit firms or international settings (in the Global North). The unique cultural,

regulatory, and economic environment of SA further constrains the study, suggesting that potentially different findings could emerge if the research were performed in other contexts.

As the study shows, the practices observed in the Global South thus far are consistent with those in the Global North, thus demonstrating the standardised practices of Big 4 Firms worldwide. Future research could focus on developing countries in the Global South, to further explore these dynamics, and thus to contribute to the broader understanding of audit training practices in diverse contexts.

Findings may also differ if emerging from audit firms of different sizes (e.g., medium or small audit firms). Future research could extend the scope of the study by examining workplace learning in audit firms of similar size across different countries. This can provide insights into how different contexts influence workplace learning. Future research could also include diverse organisational settings, examining learning experiences in various types of audit firms, including smaller or non-Big 4 firms, to understand the influence of organisational size on culture and workplace learning.

Employing focused ethnography, Knoblauch's (2005) study concentrates on specific aspects of workplace learning, rather than a broader cultural analysis. My study follows a similar approach and targets a specific aspect of professional development for RAs, namely workplace learning in audit firms for those wishing to qualify as a CA in SA. This obviously excludes training aimed at developing specialist audit competencies. However, my study is not only focused on this aspect (qualifying as a CA), but offers a broader perspective of the effect of audit firm culture on workplace learning. As Alex did not remain in the audit profession and exited before becoming an RA, future research could employ a focused ethnography to determine the reasons for trainees such as Alex leaving the profession prematurely.

The study's scope is further constrained by concentrating on a single key participant, Alex, in his second year of traineeship. While this allows for an in-depth look at learning experiences at this career stage, it does not cover the diverse experiences at other stages of an auditor's career. Future researchers could usefully conduct research at different stages

of an auditor's career. A wider range of participants could also be included to gain a more comprehensive understanding of workplace learning. Future ethnographic studies may cast the net wider still: a traditional ethnography might be aimed at a broader cultural analysis of audit firms' learning culture. Utilising different research methodologies, such as quantitative approaches or comparative case studies, can also provide varied perspectives on workplace learning.

Finally, as the data was collected between 2017 and 2023 (with observations conducted in 2017), future research may explore how changes (for example, technological advancements) have affected training programmes and professional practices, providing updated insights and addressing new challenges that may have arisen since the initial data was collected.

Next, the study's overall contribution is presented.

7.7 OVERALL CONCLUSION

This chapter concluded this focused ethnographic study. Considering the research question, the chapter provides an overview of the study with reference to the key findings, contributions, limitations, and recommendations for future research.

The overall contribution of the study is its rich ethnographic findings that provide in-depth insight into workplace learning in audit firms. Furthermore, the study accentuates the multifaceted relationship between individual, social, and organisational factors in shaping trainee learning within a Big 4 audit firm in SA. The study therefore provides a Global South perspective, in contrast to the empirical workplace learning studies that are mostly found in the Global North. The study also provides insights into culture types (hierarchical, clan and market culture types) within the audit firm that shape trainee's learning, and underscores the role of firm culture in professional development.

Furthermore, the study introduces focused ethnography as a viable research method for audit research. Despite the limited generalisability of this study's findings (due to the focused

ethnographic approach and its specific context in a South African audit firm), this study offers valuable insights into workplace learning in audit firms, makes recommendations for stakeholders in the audit profession, and suggests directions for future research.

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LIST OF ANNEXURES



ANNEXURE A: Workplace learning frame

Actions	Interactions	Enabling conditions	Consequences/Outcomes
Work Processes	Work Processes	Personal contact	Task Performance
Tackling challenging tasks/roles	Participation in group processes	Personality/feelings	Speed and fluency
Problem solving	Working alongside others	Confidence	Completeness of tasks and problems
Trying things out/new tasks	Consultation	Commitment	Range of skills required
Consolidating, extending, refining skills	Working with clients	Personal agency	Communication with a wide range of people
Learning activities	Learning activities	Motivation	Increased interest
Getting information	Asking questions	Individual participation	Collaborative work
Self-evaluation	Listening to and observing others	Feeling respected	Awareness and understanding
Reflecting	Giving and receiving feedback	Work/life balance expectations	Other people: colleagues, customers, managers, etc
Learning from mistakes	Sharing information	Curiosity/love for learning	Contexts and situations
Use of mediating artefacts	Talking to others/informal discussions/interactions with others	Support from family	One's own organization
Questioning practice	Locating resource people	Open-mindedness	Problems and risks
Learning Processes	Learning Processes	Relationships with people	Work Ethic
Visiting other sites	Being supervised	Integrity	Understanding Workplace culture
Conferences/workshops/seminars/short courses	Being coached	Skills/capabilities/competence	Ethical/cultural/political exposure
Formal in-house training	Being mentored	Setting goals	Priorities and strategic issues
e-learning	Shadowing	Task evaluation	Value issues
Research involvement	Presenting courses/training (teachin toehrs)	Constructing of portfolio/self monitoring	Personal Development
Working for a qualification	Coaching others	Experience with 1/1/7 orientated	Oral/written communication skills
Induction	Mentoring others	Time/workload management	Listening skills
Independent study	Role playing	Reflection	Self evaluation
		Knowing how to seek feedback	Self management
		How to receive/use criticism	Handling emotions
		Observational skills	Building and sustaining relationships
		Self-development techniques	Disposition to attend to other perspectives
		Linking experience with theory/not skills	Disposition to consult and work with others
		Pre-requisite professional knowledge	Disposition to learn and improve one's practice
		Communication skills	Accessing relevant knowledge and expertise
		Teamworking/having team ethic	Employability
		Initiative	Encouragement to stay enrolled
		Ability to prioritise	Sense of professionalism/professional identity
		Showing practical competence	Developing career strategies / future reflection
		Being challenged with questions	Coping with stress
		Integrity	Empowerment
		Effective listener	Ability to learn from experience
		Preparation/learning readiness	Teamwork
		Trust	Collaborative work
		Communication	Facilitating social relations
		Tools and resources	Joint planning and problem solving
		Reading or other materials	Psychological safety/safe learning environment
		Access to pre-prepared protocols	Expectation of performance/progress
		Access to formal learning	Role Performance
		Convenience of locating/use	Prioritisation
		HRD resources	Range of responsibility
		Time	Supporting other people's learning
		Training department	Leadership
		Having a role model	Accountability
		Technology/computer /access	Formal team processes (e.g. team meetings)
			Physical proximity
			Support
			Trust
			Competition
			Handling ethical issues
			Coping with unexpected problems
			Crisis management
			Keeping up-to-date
			Meeting deadlines
			Planning and task coordination
			Decision Making and problem Solving
			When to seek expert help
			Dealing with complexity
			Group decision making
			Problem analysis
			Formulating and evaluating options
			Managing the process within an appropriate timescale
			Creative thinking/Innovation
			Decision making under pressure
			Judgement
			Quality of Performance, output and outcomes
			Priorities
			Value issues
			Professional scepticism
			Levels of risk
			Academic Knowledge and Other Skills
			Use of evidence and argument
			Accessing formal knowledge
			Research-based practice
			Theoretical thinking
			Knowing what you might need to know
			Using knowledge/resources (human, paper-based electronic)
			learning how to use relevant theory (in a range of practical situations)
			Practical competence
			Computer ability
			Training transfer
			Ability to extract and analyse information
			Ability to generate practical ideas
			Ability to interpret financial information

ANNEXURE B1: Semi-structured interview guide

1. Audit trainee: Initial interview

- Introduce myself and the study.
- Explain to the interviewee why his/her views are very important to the project and to me.
- Ensure interviewee understands confidentiality aspect of this research, and how privacy will be protected throughout the study.
- Ask permission to record the interview, and ensure permission is recorded at this point.
- Make clear the fact that I am interested in actions, interactions and causal conditions that have an effect on Workplace Learning, outcomes and consequences.
- Ask interviewee whether there is anything that he/she would like to ask about the study.

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1. How long have you been working at this firm?
2. Tell me about your position in the firm.
3. Tell me about your reasons for choosing this particular firm? (PROBE: Did firm size influence your decision? Would you choose this firm, or this size firm again, given what you now know?)
4. Tell me about yourself.
5. Tell me about the induction process at your firm? (PROBE: Did you find it useful?)
6. Reflecting on your first year of traineeship: what are your views about your learning experiences during this period?
7. Tell me about your personal goals. (PROBES: Do you have long term goals to direct your learning activities at work? What about after your training – how do you feel about life-long professional learning? What motivates these goals? What has influenced you in setting these goals?)
8. Describe your personality and how this influences your WPL experience. (PROBES: Would you say that you are an outgoing person? Are you willing/unwilling to ask questions? What other personal characteristics would you say enhance/inhibit your WPL experiences?)
9. How do you feel about learning? (PROBES: How does this influence your WPL experience? What motivates you to learn on a specific job? Do you prefer classroom/lecture style formal learning situations over the less formal on-the-job sessions?)
10. Describe your work/life balance. (PROBES: How does this match up with what you expected? Does this influence your WPL experience? Are those close to you (family/friends) supportive of your commitment of your private time to learning?)
11. How did you experience your university education? (PROBES: Do you think there are certain skills that are better suited to being learned at university as opposed to the workplace? Do you consciously try to link your present work experience with the theory you learned at university?)
12. How did your WPL assist in your preparation for the APT? (PROBE: Did anyone at your firm assist you with your tuition?)
13. How do you feel about your own skills and capabilities? (PROBES: What skills do you think are most important to your job? How did you acquire those skills? Do you feel that you can usually handle anything that comes your way in the job? Do you feel that you have the pre-requisite professional knowledge to perform your assigned jobs/tasks?)
14. How do you keep up to date with new developments in the field?
15. Tell me about your interactions with technology. (PROBES: Are you good at working with technology? Does it require much effort on your part to learn how to use certain software packages, for example? How does technology influence your WPL experience?)
16. What are your views about the firm's audit methodology?
17. Tell me about your experience with the firm's training interventions. (PROBES: What self-learning opportunities are on offer? Tell me about the quality, content and design of formal training sessions that you attend? Which of these interventions do you believe enhances your own development, and why? Which of them do you see as a waste of time, and why? Are your expectations usually met? Do you like

how the training is delivered? To what extent do you feel that there is a connection between your formal training and on-the-job work experience? How do you feel about the planning and scheduling of formal training? What do you do after participating in formal learning situations? Do you feel that cost plays a role in determining what training courses your firm provides you?)
18. Tell me about the clients that you work with. (PROBES: Would you say your jobs/tasks are varied? Would you prefer a greater variety of jobs/tasks/clients? Would you say variety of clients is important to enhance learning?)
19. In your opinion, would you say that your exposure to routine tasks has been sufficient to give you enough practice to master them?
20. How does time, or the lack thereof, influence your WPL experience? (PROBES: Are you allowed sufficient time to complete tasks? Are you allowed sufficient time off for learning? How would more staff affect your available time?)
21. How do you feel about mentoring at your firm? (PROBE: Do you have a specific formal or informal mentor/role model in the firm? How's that relationship benefitting you? Do you mentor others? Do you learn from mentoring others? Do you ever feel over-coached?)
22. What are your views about the influence of fellow trainees on your learning?
23. What are your views on the use of timesheets?
24. Is there anything else that you would like to tell me?

2. Audit trainee: Planning phase interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1. Can you describe to me how you make use of the previous year's audit file when performing your jobs/tasks?
2. Tell me about the tools and resources that you use, that enhance your learning experience. (PROBES: What do you find most useful in enhancing your WPL experience? How have you used external sources to research solutions to work-place problems? Is it easy to access needed knowledge? Do you have adequate access to computer technology? What other materials, tools or resources do you use in learning at work?)
3. What are your views on supervision on an audit? (PROBES: Do you receive support when dealing with new problems? In what way do your interactions with team members or supervisors enhance or inhibit your learning experience?)
4. What are your views on the content and quality of the feedback that you receive from your managers and supervisors? (PROBES: Is the feedback sufficiently frequent and constructive? Do you find it valuable? Do you ask for feedback?)
5. From an ethical standpoint, do you examine the appropriateness of your actions while conducting your designated tasks? (PROBES: Are you conscious of your own integrity, values, beliefs and assumptions while at work? Has your WPL played a role in developing these values?)
6. Describe the job/task that you were doing during the planning phase of the audit? (PROBES: Did you find it enjoyable/stressful/interesting?)
7. When reflecting on the planning phase, did your past experience assist you in performing this task?
8. What are your views on coaching you received/gave during this phase? I am interested in situations where you are being coached, and where you coach fellow team members.
9. Explain to me what you do if you do not understand what is expected of you during this phase of the audit. (PROBE: How do you obtain information? Who do you approach for help? Why that particular person/process?)
10. How do you feel about your quality of work during this phase?
11. Can you identify any new knowledge and skills you have acquired during this phase? (PROBE: Do you think it is important to learn new things?)
12. How has this experience affected the way you intend to go about this task in the future?

13. How does working under pressure, during the planning phase (or any other work situation), affect your workplace learning experience? (PROBES: Do you work well under pressure? Tell me about times when you found your work stressful. Do you feel that you are able to pace yourself at work?).
14. Tell me about any experience, during this task (planning phase) or a previous task, where you feel that you have learned a lot. (PROBE: How did this experience enhance your general auditing skills, and your accounting-specific skills?).
15. Tell me about a task that you found particularly challenging and how you handled it. (PROBES: Do you learn from challenging tasks? Are you sufficiently challenged?)
16. Tell me about mistakes that you have made in the workplace, and what you have learned from them. (PROBES: Is learning from mistakes encouraged?)
17. Are there any other aspects that have enhanced or inhibited your learning experience that you are comfortable sharing with me?

3. Audit trainee: Tests of Controls phase interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1. How do you feel about teamwork – close collaboration with other team members? (PROBES: Do you feel that you always contribute fully to the team's collective work effort? Do you often take initiative?)
2. Describe what it is like to work as part of a team. (PROBES: Does the team membership and the team dynamic change from job to job? Is there competition between members in the team? What is your relationship with your present team's members? Is there trust amongst the team members?)
3. Describe the job/task that you were doing during the tests of controls phase of the audit? (PROBES: Did you find it enjoyable/stressful/interesting?)
4. Tell me about a time you helped a colleague learn how to do something during this phase of the audit, or at another time.
5. What role did your colleagues (fellow team members) play in your learning experience during the test of controls phase of the audit?
6. What are your views of the supervision you have experienced during this phase of the audit?
7. What are your views on feedback that you have received from your managers and supervisors for your work done during this phase of the audit?
8. What are your views on the coaching you have experienced during this phase? I am interested in instances where you were being coached, and when you have coached a fellow team member.
9. Tell me about possible mistakes that you have made during this phase of the audit (or on another audit), and what you have learned from them (that is, assuming you do occasionally make mistakes ...).
10. Tell me about ethical dilemmas, if any, that you have been faced with during this phase of the audit, and how you handled them.
11. When reflecting on this task (tests of controls), did your past experience assist you in your performance of this task?
12. What do you do if you do not understand what is expected of you during this phase of the audit?
13. How has this experience affected the way you are likely to approach this task in the future?
14. How do you feel about your quality of work during this phase of the audit?
15. What new knowledge and skills have you developed most recently during this phase of the audit? (PROBE: How did you obtain this knowledge?)
16. Are there any other aspects of this phase of the audit that have enhanced or inhibited your learning experience, and that you are comfortable sharing with me?

4. Audit trainee: Substantive work phase interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I understand. Is there anything else?

1. Describe the job/task that you were doing? (PROBES: Did you find it enjoyable/stressful/interesting?)
2. How do you feel about your quality of work during this phase?
3. Tell me about mistakes that you have made during this phase that you have learned from.
4. How do you feel about the way in which work was allocated between audit team members during audit?
5. Tell me about any instances where you helped a colleague during this phase of the audit? (PROBE: Did you learn from it?)
6. Explain to me whether you feel that your inputs are valued in the team? (PROBE: Are your suggestions taken into account by team members/colleagues? Do you feel that your knowledge and skills are valued?)
7. What role did your colleagues (fellow team members) play during your learning experience in the substantive phase the audit?
8. What are your views on the coaching experience during this phase? I am interested in both instances where are being coached and coaching a fellow team member.
9. Tell me about ethical dilemmas, if any, that you have been faced with during this phase of the audit and how you handled it?
10. When reflecting on this task, did your past experience assist you in performing this task?
11. What are your views of supervision during this phase of the audit?
12. What are your views on feedback that you received from your managers and supervisors during this phase of the audit?
13. Explain to me what you did if you did not understand what was expected of you during this phase of the audit?
14. How does this experience affect the way you would go about this task in the future?
15. What new knowledge and skills did you obtain during this phase? (PROBE: How did you obtain it?)
16. Is there any other aspects that enhanced or inhibited your learning experience during this phase that you want to tell me about?

5. Audit trainee: Completion of the audit phase interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I understand. Is there anything else?

1. Describe the job/task that you were doing? (PROBES: Did you find it enjoyable/stressful/interesting?)
2. How do you expand on your skills or refine them through WPL from task to task? (PROBES: Are you satisfied with your personal skills development during tasks?)
3. Tell me about mistakes that you have made during this phase that you have learned from.
4. Tell me about any instances where you helped a colleague during this phase of the audit? (PROBE: Did you learn from it?)
5. Tell me about ethical dilemmas, if any, that you have been faced with, or witnessed, during this phase of the audit and how you handled it?
6. When reflecting on this task, did your past experience assist you in performing this task?
7. What are your views of supervision during this phase of the audit?
8. What are your views on feedback that you received from your managers and supervisors during this phase of the audit?
9. Explain to me what you did if you did not understand what was expected of you during this phase of the audit?
10. How did you feel about the way in which work was allocated between audit team members during this phase?
11. What role did your colleagues (fellow team members) play during your learning experience in the planning phase of the audit?

12. What are your views on the coaching experience during this phase? I am interested in both instances where are being coached and coaching a fellow team member.
13. How do you feel about your quality of work during this phase?
14. How does this experience affect the way you would go about this task in the future?
15. What new knowledge and skills during this phase? (PROBE: How did you obtain it?)
16. Is there any other aspects that enhanced or inhibited your learning experience during this phase that you want to tell me about?

6. Audit trainee: Performance review interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I understand. Is there anything else?

1. Tell me about instances, if any, that builds your confidence and how this affects your WPL experience?
2. Tell me what, if anything, do you find interesting about your work? (PROBES: How does this enhance your WPL experience?)
3. How do you learn from observing others? (PROBE: Do you think that you have good observational skills?)
4. How do you share information or materials within the team? (PROBES: To what extend do you and your colleagues offer each other skills/support/knowledge?)
5. How do you think your personal context influenced your learning experience in general, or during this audit?
6. Tell me about instances where you had to use judgement in the workplace.
7. Do you reflect on your WPL experiences, and if you do, how? (PROBES: Do you keep a reflective journal? Do you think reflection is important? Do you know how to adequately reflect on your WPL? Have you tried to develop reflective skills? During reflection, do you evaluate your performance after task completion).
8. What are your views on the firm's performance management system? (PROBES: Is learning rewarded? Do you feel there is proper recognition for work? What is your views on monetary rewards?)
9. What are your views on performance evaluation as mechanism to enhance learning?
10. How did you experience the performance evaluation? (PROBE: Did it enhance your confidence?)
11. What are your current developmental needs (PROBES: How did you become aware of those needs?).
12. How do you feel about receiving criticism?
13. Tell me about your relationships and interactions with your managers and supervisors on this audit and in general? (PROBE: Do you believe your managers feel that helping you learn how to do your job is an important responsibility? Do you feel that there are trust between yourself and managers/supervisors? How do you feel about your managers'/supervisors' communication?).
14. How does this performance evaluation affect the way you would go about your work in future?
15. Is there anything else that you would like me to know with regards to your training experience?

7. Audit trainee: End of year three interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1. Tell me about your final year of traineeship (Probe: How did group/team dynamics change from being a second-year trainee?; Did you perform new/challenging tasks?; Did you easily accomplish all your required competencies?; Have you completed your traineeship?)
2. Tell me about the impact of your firm's performance management system on your training over the past year?
3. Tell me about the supervision and coaching that you have received as a third-year trainee (Probe: How did your supervisors rate your performance?)
4. Tell me about your role in supervising/coaching others, as a third-year trainee
5. Can you tell me about your encounters with clients during your third year of traineeship?

6. Tell me about any formal training that you have attended in preparation for, or during your third year of traineeship.
7. Tell me what role your formal studies played during your third year of traineeship.
8. Tell me about secondment opportunities that were available to you during or after your final year of traineeship.
9. Tell me about your future career plans after the completion of your final year of traineeship (Probe: How did you reach your decision?; Where you influenced by others in reaching this decision?; (Depending on whether trainee is now working elsewhere) Have your traineeship prepared you for your current job?)
10. Reflecting back on your traineeship, which non-technical skills did you develop?
11. Were you involved in different work processes?
12. Were you exposed to different learning processes?
13. How did your learning activities change from the previous two years?
14. Reflecting back on your experience, how can a traineeship be changed to enhance a learning experience? (Probe: Can you tell me about any specific aspects of your traineeship that enhanced or inhibited your learning experience?)
15. Is there anything else about your final year of traineeship that you would like to share with me?

8. Audit trainee: Final reflection interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1. Tell me about your professional life after having completed your articles?
2. What did your traineeship mean to you?
3. Explain why you have chosen not to become an RA?
4. If you think back, how would you have approached your traineeship differently?
5. In your opinion, do you think you have been sufficiently exposed to technology during your traineeship?
6. Did your traineeship prepare you for working effectively during COVID?
7. What influence did the firm's culture have on your learning experience?
8. What advice would you give to new audit trainees?

9. Audit partner

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1. When your firm was approached with regards to this study, why did you choose this specific trainee for the study?
2. What are your views about university education: is it effectively preparing audit trainees for the workplace?
3. How do you envisage an audit firm fulfilling its responsibility to ensure that it delivers auditors that are competent?
4. Please could you describe your firm's training model?
5. In your experience, have you identified any specific competencies that audit trainees struggle to develop?
6. What is your role on the audit team? (PROBE: What audit and/or non-audit functions do you perform?)
7. How do you select the members of an audit team?
8. What are your views about supervision on an audit?
9. How are trainees coached?
10. How are trainees mentored? (PROBES: do you have a system that matches trainees and mentors, or is the process less formal, more fluid?)
11. Tell me about your firm's performance management system.

12. What are your views about auditor trainees being required to perform community work? (PROBE: What, if anything, is already happening in this regard?)
13. Are there any other aspects of the training experience offered by your firm that you are able/prepared to share with me at this time?
14. Is there anything about the specific trainee that you would like to tell me?

10. Audit director

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1. What are your views about a university education for auditors: does it sufficiently prepare audit trainees for the workplace?
2. What are your views about an audit firm's responsibility to ensure that it delivers auditors that are competent?
3. How do you feel about this audit firm as work environment?
4. Please describe your role on the audit team.
5. What are the roles of each member of the audit team?
6. Tell me about the different roles that the team members performed during this audit.
7. Tell me about your expectations for this trainee?
8. Tell me whether the trainee met the expectations that you had for him.
9. What are your expectations regarding the audit teams' performance?
10. What is your views on how the team performed?
11. What are your views on audit team cohesion?
12. What are your views on audit team cohesion during this audit?
13. How is your audit team usually supervised?
14. What are your views on supervision during this audit?
15. Describe how participation in an audit develops the audit trainee.
16. How is knowledge sharing facilitated in your firm and also on an audit team?
17. Tell me about the coaching that you and other senior members of the firm provide the team members during an audit.
18. How are trainees mentored? (PROBES: How are trainees matched to their mentors?)
19. How do you think the performance management system contributes to the development of the trainee?
20. Are there any other aspects of the training experience offered by your firm that you would like to share with me?
21. Is there anything about the specific trainee that you would like to tell me?

11. Audit director follow up interview

General probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I understand. Is there anything else?

1. Looking back at the audit now as a completed whole, what are your views on the team's cohesion?
2. In your opinion, did the team meet your expectations for this audit? Can you elaborate on this?

12. Team members/managers/peers/mentor

General Probes: Can you give me an example? Can you elaborate on that? Would you explain that further? I am not sure I fully understand. Is there anything else you feel I should know?

1.	What are your views about university education: does it sufficiently prepare audit trainees for the workplace?
2.	What are your views about an audit firm's responsibility to ensure that their trainee auditors are finally competent?
3.	How do you feel about the work environment offered by your firm/in your department? (PROBE: e.g., is it sufficiently structured to boost efficiency?)
4.	Describe your role on the audit team.
5.	How do you feel about work allocation in audit teams? (PROBE: For example, is it systematically allocated, to ensure all trainees have equal exposure to all aspects of an audit?)
6.	What are your views on knowledge sharing amongst the team members?
7.	What are your views on audit team cohesion within this team, or within your firm in general?
8.	What are your views on the level of supervision provided by your firm during an audit?
9.	Describe your relationship with the trainee auditor.
11.	Describe the trainee auditor's relationship with other members on the team/in the department.
12.	Tell me about instances where you have assisted the trainee auditor in his/her learning efforts at work.
13.	Tell me about instances where the trainee auditor has assisted you with your learning at work.
14.	What are your views on the firm's performance management system? (PROBES: Does it work well? Are there rewards attached to it?)
15.	Are there any other aspects of the training experience offered by your firm you would like to share with me?
16.	Is there anything about the specific trainee that you would like to tell me?

ANNEXURE B2: Semi-structured observation guide

Date: _____ Location: _____ Observation#: _____

Focus of this observation:

- Research setting
- People in the research setting
- Actions of observee
- Interactions of observee
- Conversations
- Reflections of the researcher



ANNEXURE C: Observation time schedule

Date	Description	Phase	Place	Time in	Time out	Total hours	Count	Notes
25-Jul-17	Introduction	Informal intro	Starbucks Menlyn	16:00:00	17:00:00			
27-Jul-17	Observation	Planning for plan meeting	Big 4 Firm boardroom	08:00:00	12:30:00	04:30:00	4.5	
29-Jul-17	Interview	Initial interview	Big 4 Firm Pta Office	11:00:00	13:15:00			
30-Jul-17	Weekend						0	
31-Jul-17	Monday	Alex planned on training - training did not occur and was cancelled					0	
1-Aug-17	Tuesday	Observation	Open plan office Big 4 fir	10:10:00	16:10:00	06:00:00	6	8-10 Alex booked on training
2-Aug-17	Wednesday	Observation	Open plan office Big 4 fir	08:30:00	14:30:00	06:00:00	6	
3-Aug-17	Thursday	Interviews	AD and Renier's office			00:00:00	0	
4-Aug-17	Friday	Observation	Open plan office Big 4 fir	08:10:00	16:30:00	08:20:00	8.33333	
5-Aug-17	Saturday	Weekend					0	
6-Aug-17	Sunday	Weekend					0	
7-Aug-17	Monday	Obtained sufficient planning of audit information and decided to join Alex for finalisation of planning on Thursday and Friday					0	
8-Aug-17	Tuesday	Obtained sufficient planning of audit information and decided to join Alex for finalisation of planning on Thursday and Friday					0	
9-Aug-17	Wednesday	Public Holiday					0	
10-Aug-17	Thursday	Observation	Open plan office Big 4 fir	08:00:00	12:00:00	04:00:00	4	
11-Aug-17	Friday	Observation	Open plan office Big 4 fir	11:55:00	16:30:00	04:35:00	4.58333	
12-Aug-17	Saturday	Weekend					0	
13-Aug-17	Sunday	Weekend					0	
14-Aug-17	Monday	Observation	Big 4 Firm boardroom	07:57:00	09:20:00	01:23:00	1.38333	
14-Aug-17	Monday	Observation	Partner's office	09:20:00	10:00:00	00:40:00	0.66667	
14-Aug-17	Monday	Observation	Client in Brits	13:10:00	16:30:00	03:20:00	3.33333	
15-Aug-17	Tuesday	Sick leave					0	
16-Aug-17	Wednesday	Sick leave					0	
17-Aug-17	Thursday	Observation	Client in Brits	10:00:00	11:30:00	01:30:00	1.5	Only attended meeting
18-Aug-17	Friday	Sick leave					0	
19-Aug-17	Saturday	Weekend					0	
20-Aug-17	Sunday	Weekend					0	
21-Aug-17	Monday	Observation	Client in Brits	08:00:00	16:30:00	08:30:00	8.5	
22-Aug-17	Tuesday	Interview	Big 4 firm Partner office	09:00:00	10:20:00	01:20:00		
22-Aug-17	Tuesday	Observation	Client in Brits	12:30:00	16:30:00	04:00:00	4	
23-Aug-17	Wednesday	Observation	Client in Brits	08:00:00	12:00:00	04:00:00	4	
24-Aug-17	Thursday	Observation	Client in Brits	08:30:00	12:00:00	03:30:00	3.5	
25-Aug-17	Friday	Alex not in due to PGL training					0	
26-Aug-17	Saturday	Weekend					0	
27-Aug-17	Sunday	Weekend					0	



28-Aug-17	Monday	Observation			Client in Brits	09:15:00	16:40:00	07:25:00	7.41667	
29-Aug-17	Tuesday	Observation			Client in Brits	08:00:00	12:00:00	04:00:00	4	
30-Aug-17	Wednesday	Observation			Big 4 Firm Pta Office	08:00:00	11:30:00	03:30:00	3.5	Alex had to leave at lunch
31-Aug-17	Thursday	Leave							0	
1-Sep-17	Friday	Leave							0	
2-Sep-17	Saturday	Weekend							0	
3-Sep-17	Sunday	Weekend							0	
4-Sep-17	Monday	Observation			Client in Brits	08:00:00	15:45:00	07:45:00	7.75	
5-Sep-17	Tuesday	Observation			Client in Brits	08:00:00	15:00:00	07:00:00	6.83333	
6-Sep-17	Wednesday	Alex at training							0	
7-Sep-17	Thursday	Alex at training							0	
8-Sep-17	Friday	Alex at training							0	
9-Sep-17	Saturday	Weekend							0	
10-Sep-17	Sunday	Weekend							0	
11-Sep-17	Monday	Alex at training							0	
12-Sep-17	Tuesday	Observation			Client in Brits	08:00:00	16:30:00	08:30:00	8.41667	
13-Sep-17	Wednesday	Alex on leave							0	
14-Sep-17	Thursday	Alex on leave							0	
15-Sep-17	Friday	Alex on leave							0	
16-Sep-17	Saturday	Weekend							0	
17-Sep-17	Sunday	Weekend							0	
18-Sep-17	Monday	Alex on leave							0	
19-Sep-17	Tuesday	Alex on leave							0	
20-Sep-17	Wednesday	Alex on leave							0	
21-Sep-17	Thursday	Observation			Client in Brits	10:00:00	16:30:00	06:30:00	6.5	Alex in late due to IT issues
22-Sep-17	Friday	Observation			Client in Brits	08:40:00	14:00:00	05:20:00	5.33333	
23-Sep-17	Saturday	Weekend							0	
24-Sep-17	Sunday	Weekend							0	
25-Sep-17	Monday	Public Holiday							0	
26-Sep-17	Tuesday	Alex at TELECO day							0	
27-Sep-17	Wednesday	Observation			Client in Brits	11:30:00	15:00:00	03:30:00	3.5	Other work obligations
28-Sep-17	Thursday	Other commitments on my side- could not observe this day - will reflect with Alex							0	
28-Sep-17	Friday	Interview with Michael (first year)			Big 4 FIRM pta office	09:00:00			0	
29-Sep-17	Friday	Observation			Big 4 Firm Pta Office	08:30:00	12:30:00	04:00:00	4	
30-Sep-17	Saturday	Weekend							0	
1-Oct-17	Sunday	Weekend							0	
2-Oct-17	Monday	Alex at training not in							0	



3-Oct-17	Tuesday	Observation	Conclusion	Big 4 Firm Pta Office	11:50:00	16:00:00	04:10:00	4.16667	Alex had morning training
4-Oct-17	Wednesday	Observation	Conclusion	Client in Brits	08:15:00	16:30:00	08:15:00	8.25	
5-Oct-17	Thursday	Observation	Conclusion	Big 4 Firm Pta Office	11:00:00	15:30:00	04:30:00	4.5	
6-Oct-17	Friday	Observation	Conclusion	Big 4 Firm Pta Office	08:45:00	14:00:00	05:15:00	5.25	
								139.717	

ANNEXURE D1: Codes – Initial code list

Project: Big 4 Firm

Report created by roetsc on 2019/06/24

Code Report – Grouped by: Code Groups

All (436) codes

-
- *#Ability to prioritise
 - *#Asking questions
 - *#Being coached/coaching others
 - *#Being mentored/mentoring others
 - *#Being supervised/supervising others
 - *#Challenge/complexity of work
 - *#Conferences/workshops/seminars/short courses
 - *#Consolidating, extending, refining skills
 - *#Consultation
 - *#Decision making and problem solving
 - *#E-learning
 - *#Feedback (frequent and constructive)
 - *#Formal in-house training
 - *#Formal learning
 - *#Formal team processes (e.g. team meetings)
 - *#Getting information
 - *#Giving and receiving feedback
 - *#Going on a secondment
 - *#Independent study
 - *#Induction
 - *#Learning from mistakes
 - *#Listening and observing others
 - *#Locating resource people
 - *#Participation in group processes
 - *#Pre-prepared protocols
 - *#Problem solving
 - *#Questioning practice
 - *#Reflecting/Self evaluation
 - *#Reflection/Task evaluation
 - *#Tackling challenging tasks/roles
 - *#Team members (attitude)
 - *#Teamwork
 - *#Team working/having team ethic
 - *#Trust from management
 - *#Trust from team/peers/others
 - *#Trying things out/new tasks
 - *#Use of mediating artefacts
 - *#Working alongside others

***#Working for a qualification**

***#Working with clients**

@Action- Learning activities

@Action- Learning processes

@Action- Work processes

@Consequences/Outcomes

@Enabling condition- Job/task

@Enabling condition- Managers/supervisors

@Enabling condition- Organisation

@Enabling condition- Personal traits/circumstances

@Enabling condition- Skills/capabilities/competence

@Enabling condition- Tools and resources

@Enabling conditions- Peers/Others

@Interaction- Learning activities

@Interaction- Learning processes

@Interaction- Work Processes

ANNEXURE D2: Codes – Initial code groups (extract of groupings starting with the letter A)

Project: Big 4 Firm	
Report created by roetsc on 2018/10/02	
Codes Report – Grouped by: Code Groups	
(197) Codes in any of the groups: @Consequences/Outcomes	
<p>#Ability to prioritise</p> <p>1 Active Codes:</p> <ul style="list-style-type: none"> ● Multi tasking ability 	<ul style="list-style-type: none"> ● Learning Industry terminology ● Learning from errors on management report ● Business acumen ● Learning from completion of the audit ● Audit opinion ● Academic performance ● Big data ● Planning of audit ● IT orientated work / IT driven clients ● Substantive procedures on audit ● Technical skills ● What we do during the day at firm/client ● Client independence ● Knowledge of client/risks
<p>#Academic knowledge and skills</p> <p>59 Active Codes:</p> <ul style="list-style-type: none"> ● Completion of audit ● Writing an engagement letter ● Being able to type the management report ● TOC work ● Legislation ● Financial Industry knowledge ● Tax experience ● Technical skills learnt either at varsity or in workplace ● Engagement economics 	<ul style="list-style-type: none"> ● Learning about going concern - CFA and Varsity ● University education financial management ● University education - lack of business acumen ● University - outdated systems/documents ● University education is very technical ● Efficiencies



- University education - tax adequate
- University education application of IFRS
- University auditing education
- University education enable for workplace
- University education IFRS
- Firm methodology
- Computer software
- Auditing provides you the ability to learn something
- Meeting training competencies
- What to do if you do not understand
- University education able to adapt to practical
- University - need to show how holistic picture fits together
- Understanding how everything fits together
- Linking practical with theoretical
- Using the Big 4 Firm Guide
- You tubing what to do in excell
- Using the firm library to obtain information
- Training transfer
- Formal training - Excell
- Feedback on technical skills/acumen

Formal
Journat

formal

- Interactions with technology
- IT skills
- Data - dont know how to analyse
- University education IT lacking
- Learning to understand analytics
- Understanding testing
- Taking an IT course - programming
- Taking a typing course
- Data - Not asking for correct information
- Being coached on IT

formal

course

coached

#Access to experts/trained staff

5 Active Codes:

- Learning from partner
- Learning from others
- Consulting with others
- Asking questions
- Being coached on IT

consultation
working also
being coach

#Allocation/structuring of work



11 Active Codes:

- Being allocated a job/task that you asked for
- Learning something new } cons 1
- Advancing from easier to more complicated tasks } challenge
- Once you learnt how basics work you look for something more challenging } challenge
- Taking on a senior role/tasks } challenge
- Roles and responsibilities } challenge
- Being given responsibility } challenge
- Variety of tasks } challenge
- Becoming more comfortable with tasks over time } cons 1
- Being thrown into the deep and } challenge
- If you show competence you are given more advanced work

#Asking questions

7 Active Codes:

- Asking for the correct information
- Trying things out before asking
- Being able to bounce ideas off peers and managers
- Understanding who/ what to ask
- Challenging your manager

- Asking questions
- Data - Not asking for correct information

#Awareness and understanding

23 Active Codes:

- Learning to attend to detail } cons 1
- Professional skepticism
- Ethics
- Auditing profession values
- Conflict resolution
- Learning about things affecting staff morale
- Ethical dilemma - Identifying problems, improvements on tests
- Accepting authority
- Professional scepticism - trusting client } clear
- Knowing what the client's responsibilities
- Ethics - Getting an employee of client in trouble
- Learning through helping others
- Race and Gender
- Cultural diversity
- Organizational culture

ANNEXURE D3: Codes – Phase 4 code groups

Project: Alex

Report created by Charl on 9/29/2023

Code Report – Grouped by: Code Groups

All (26) codes

Groupless

5 Codes:

- ADHOCRACY
 - CLAN
 - HIERARCHY
 - MARKET
 - Structure of traineeship
-

INDIVIDUAL

5 Codes:

- Complex tasks & learning from mistakes
 - Formal studies: ITC/APT/APC
 - Learning from source outside organization
 - Proactively seeking learning opportunities
 - Reflection
-

ORGANISATIONAL

7 Codes:

- Firm culture: firm structures
- Firm culture: pressure, deadlines and performance management

- **Task allocation: new tasks**
 - **Task allocation: progress from basic to complex**
 - **Task allocation: repetitive tasks**
 - **Work tools and resources: formal training and other opportunities**
 - **Work tools and resources: technology and other resources**
-

PERSONAL CHARACTERISTICS

4 Codes:

- **Commitment**
 - **Confidence and Self-efficacy**
 - **Intro**
 - **Motivation**
-

SOCIAL

5 Codes:

- **Collaboration: relationships**
- **Collaboration: team members**
- **Mentoring and coaching**
- **Searching for information from client**
- **Supervision, feedback and monitoring**

ANNEXURE D4: Codes – Final code levels

Individual level Active agent	Social level Team member	Organizational level Employee of Alpha
Personal characteristics	Coaching process	Resources
Self-reflection	Learning from others	Knowledge sharing
Problem solving	Working alongside others	Monitoring
Learning from mistakes	Mentoring process	Expansive learning environment
Seeking learning opportunities	Collaboration	Firm culture
motivation	Supervision	Task allocation
Complex tasks	Feedback	Open for mistakes
		Performance management

ANNEXURE E1: Notes – Planning of initial report writing

Action: Consolidating, extending and refining skills

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Undertaking routine tasks/repetition	Assurance and confirmation from seniors	Confidence
Applying past experience	Sufficient exposure to one thing before advancing to the next	Ability to apply knowledge in different circumstances
	Feedback and coaching	Identifying source documentation
		Finding information quicker
		Knowing what information to look for
		How different programs work (IT)
		What a working paper should look like
		Risk assessment skills
		Applying theoretical knowledge practically
		Improved judgement
		Understanding substantive testing
		Knowing which audit approach to follow
Knowing when something is material or not		
Importance of completion of the audit		
Developing basic competences		
Struggling/figuring out	Being allocated routine/repetitive tasks (similar tasks from one client to the next or from year to year)	Confidence
Learning from mistakes	Easier tasks advancing to more complex tasks	Asking less, figuring out more
Asking questions	Too much routine = bored and lose interest	Prioritisation
Being coached	Prior year file access	Being thorough and paying attention to detail
Receiving feedback	Note taking in first year	Understanding processes
Using mediating artefacts: PY file; Pre-prep templates; Docs from other clients	Feedback	Differentiating between risks
Working with clients	Pre-prepared templates	Analytical procedures
Working alongside others	Firm library	Simplifying complex things (easier more efficient ways)
	Service delivery centre	Applying previous experience (from PY or from client to client)
	Being proud of work	Knowing where to get information
	Knowing the client	

Action: Problem solving and figuring things out

Related actions/activities	Enablers/Inhibitors	Outcome/what was learned
Trying it on your own	Availability of reading material	Problem solving skills
Reading up	Prior year file	Formulation of audit tests
Being allocated challenging tasks	Knowing when to ask for help	
Asking manager	Having less coaching	
	Getting recognition	
	Having a knowledgeable manager	
	Working together to figure something out	

Action: Taking on challenging/stressful tasks and roles

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Ensuring tasks are done correctly from the start		Finding work stimulating
	Having a steady start before pressure increases	Working with care
	Being allocated challenging/complex tasks	Accelerated learning (but too much pressure = not enough time to learn & can lead to mistakes)
	Value of work (important tasks)	Builds confidence
	Recognition	Time management skills
	Receiving explicit instructions	Task prioritization
	Inhibiting factor: Too much pressure	

Action: Trying things out/performing new tasks

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Receiving review notes	Learning something new
	Being allocated new tasks	Client and industry knowledge
		How to calculate materiality
		Independence test
		Accepting a new client
		Accounts receivable audit requirements
		Understanding impairments of accounts receivable
		Objective of credit note testing
		Developing audit tests
		Disclosure (in financials)
Whole picture (how whole audit fits together)		

Interaction: Consultation

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Consulting with firm's tax department	Easy access to experts	How to deal with complex disclosures
Consulting with firm's IT department	Having a formally assigned mentor	Enhanced learning experience
Consulting with firm's technical department		Complex accounting
Consulting with mentor		How to approach similar tasks in future
		Which audit approach to follow

Interaction: Participating in group processes/working alongside others

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Working in a team	Working with competent and/or qualified people	Retention of knowledge (for firm)
Asking questions	Collaboration encouraged by firm	Continuity of audit (for firm and future knowledge sharing)
Sharing knowledge	Proximity to others (working in the same boardroom)	Saving time
Being coached	Working with people with knowledge of prior year audit (team continuity)	Learning technical information
	New team can cause frustrations if you have not worked with them before	Learning new information
	Partner and others are willing to share knowledge	Being more efficient (better ways to perform tasks)

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned	
	Knowledgeable people available to coach/answer questions	Workload management (can reallocate to next person)	
	Working alongside partner	How to read AFS (picking up mistakes/doing comparisons)	
	Regular team status meetings	Learning about different sections (not just the ones you were allocated)	
	Having meetings about complex sections		Practical application of theoretical knowledge
			Understanding risks
			Knowledge sharing
		Knowing which audit approach to follow	

Interaction: Working with clients

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Asking questions	Knowing who contact person is	Keeping proof/trail of questions/discussions
Corroborating evidence	Knowing what you may ask	Builds confidence
Rephrasing questions	High emotional intelligence	Learning how to phrase questions
Explaining financial information	Client look down on you because you are a trainee/you earn less therefore less competent	Understanding detail and final product required by client
Observing third-years and seniors	Working with senior/third-year (to accompany you when asking questions)	Dealing with ethical dilemmas (remaining independent)
Working alongside seniors	Observe third-year/senior	How to deal with difficult clients
Learning from mistakes	Recognition for explaining things well to client	Understanding what is important from auditor perspective
		Understanding business processes
		Enhanced skepticism

Action: Getting information

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Contacting firm library	Access to information	Learning about specific sectors
	Firm guide on methodology	
Visiting government sites	Ease of use of available information sources	Learning about the client
Visiting news sites	Wanting to find answers by yourself (before asking)	Verifying/corroborating information
Googling	Having a technical and library department	Information about tax
Watching the news	Internet access	Performing excel functions
	Templates for requesting information	
	Speed of response from library department	
	Being able to filter through information to obtain important info	
	Access to prior year file	

Action: Learning from mistakes

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Making mistakes	Being coached	Understanding SOX controls
Being coached	Not receiving appropriate training	Dealing with difficult managers
Working with clients	Fatigue/irritation	Handling conflict
Working with difficult manager	Personality clashes	Client/auditor responsibility split
	Receiving feedback	Being more efficient with time
		Knowing what information is important to document
		Paying attention to smaller details

Action: Questioning practice

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Questioning the way in which something is done	Questioning practice encouraged by firm/firm environment	Understanding why something is to be done
Questioning why something is to be done	Managers open to be challenged (Managers not reacting well to being challenged)	Understanding the way in which something is to be done Improved communication skills

Action: Reflection and self-evaluation

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
E-learning	Compulsory e-learns to reflect on formal training	Reflecting on formal training
Discussions with mentor/others	Having a mentor	Self-improvement
Being mentored	Setting emotion aside	
Consciously reflecting	Being driven by goals	
Writing down development points	Wanting to improve Trusting your mentor/confidant	

Action: Using mediating artefacts

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Consulting firm methodology	Can be time consuming to read through	Materiality percentages to apply
Consulting guidance on methodology	Availability of firm methodology/guidance on methodology	Assessing risks
Reading through prior year file	Having access to PY file	Determining sample sizes
Discussions with managers	PY file can be wrong/approached could have changed Not applying your mind	Understanding technical issues Increased efficiency Knowing which audit approach to follow Who contact person is for sections Overview of related contracts and policies Can cause rework if PY file was wrong Can lead to errors if it was done in PY Can help you to determine solution/answer before asking manager Improved audit skills Knowing what a WP should look like

Interaction: Asking questions

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Asking manager	Being inquisitive	Client specific information
Asking a peer	Working in close proximity with team	Avoiding rework/mistakes
Asking a senior/third-year	Working alongside partner/seniors	Lots of questions = more comfortable/confident = less questions
Asking partner	Partner encouraging questions	Understanding why something is done
Asking client	Time consuming to explain everything to manager as vs figuring it out yourself	Learning about RI's

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Figuring out by yourself	Not getting recognition for doing it by yourself if you had to ask	Learning about hypothetical examples that you do not get exposure to
Reading up		Learning about misstatements
Asking out about hypothetical examples		Opportunity to learn about sections you did not audit

Interaction: Receiving feedback

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Receiving feedback	Relating well to others	Soft skills improve
Figuring things out on your own	Receiving positive reviews (rated on par or below your expectation)	Knowing what to work on (which skills to develop)
Receiving/giving coaching	Receiving negative reviews (rated below what you expected)	Builds confidence
Challenging your seniors	Having compulsory formal feedback meetings	Can be demotivating
Tackling challenging tasks	Negative relationship with manager	
Questioning practice	Showing anger and irritation	

Interaction: Listening to and observing others

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Observing others	Being allowed to sit in on client meetings	Learning from others mistakes
Listening to others	Working alongside others	Learning soft skills (how to interact with clients)
Asking to sit in on meetings		Learning about business relationships
Reflecting on what you can do better		Learning about misstatements
		Improved observational skills
		Improved technical skills

Interaction: Knowledge sharing (included in other modes of learning)

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Working alongside others	Working in close proximity to team (i.e. in boardroom at client)	Audit methodology
Asking questions	Big workload = no time to share knowledge	How programs/computer packages work
Participating in formal status meetings	Having weekly status meetings	Learning how things have been done/what have been done in prior year
Participating in general discussions	Working with partner/managers that like to share knowledge	Increased efficiency (working faster finding easier ways to do things)
	Working with specialists on certain areas	Understanding complex technical issues
	Working with people that are unwilling to share knowledge	How to document work
	Firm highlighting importance of knowledge sharing	Learning about client/knowledge of business

Interaction: Locating resource people

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Contacting technical department	Easy to contact technical department	Enhanced efficiency
Locating managers	Open door policy	
Locating contact person at client	Working with clients that has clear communication lines	

Action: E-learning (as independent study or as part of formal learning)

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Competing e-learns	Obligatory e-learns	Keeping up to date with developments Reflecting on what was learned

Action: Independent study

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Valuing lifelong learning and keeping up to date	Keeping up to date with new developments
	Obligatory e-learns for self-study	Sox controls; PCAOB; US GAAP
	Setting goals	International job market
	Time	Accounting/Auditing standards

Action: Induction and Formal in-house training

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Attending formal in-house training	Firm offers in-house training (firm has a training department)	How to keep timesheets
Applying formal training on the job	Boring if too long	Software packages
Completing e-learns relating to formal training	Relevant training (directly applicable to job)	Audit standards
Challenging your managers	Presented by knowledgeable person	Prepared to work with client
Tackling challenging tasks		Ethics
Questioning practice		Audit approaches
		Accruals testing
		Control testing
Attending formal induction	Firm allocates time for induction	Introduction to the firm
	Simulated audit as part of induction	Introduction to software packages
		Introduction to audit standards
		Information on potential career paths

Action: Inter-divisional secondment

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Asking for a secondment	Firm offering secondment to different departments	Wider exposure to different finance disciplines

Interaction: Role play

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Being involved in Role play	Simulated audit offered as part of induction	Audit approach
Asking questions		Identifying errors
Working in a group		Dealing with clients and difficult clients
		Which questions to ask client
		Rights of the auditor

Action: Working towards a qualification

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Enrolled for APT	Receiving feedback from markers	Communication skills
Enrolled for CFA	Timing of the APT (after completion of first year articles)	Dealing with those who are not financially literate
	Time off for learning	Assessing going concern

Interaction: Being coached and coaching others

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Being coached	Over-coaching	Planning of tax audit
Asking questions	Being coached by someone who is good at coaching	Determining sample sizes
Bouncing ideas off seniors	Being coached by someone who is bad at coaching	Understanding why tests are performed
	Coach makes time to coach	Technical knowledge
	People skills of coach	IT skills (excel and CAATS)
	Respect between coach and coachee	Credit note testing
	Getting along well with coach	Builds confidence
	Manager having knowledge of client/prior year	What audit approach to follow
	Inappropriate performance rating system	Methodology
	Being laughed at for stupid questions	Over coaching on petty detail leads to deterioration in relationship and aggressive feelings towards manager
	Communication skills of coach	
	Coaching notes methodology driven	Learning to adapt your explanation to the learning style of others
Challenging others with questions	Coaching notes professional	
	Coaching notes sufficiently detailed giving reasons	
Challenging others with questions	Coach not allowing coachee to figure out problems together or allowing coachee time to think about matter	
Coaching others	Having time to coach others	Reflecting on what you have learned
		Reconfirming your own understanding
Providing practical examples		Improved coaching style/skills

Interaction: Being mentored and mentoring others

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Being formally mentored by assigned 2 nd year (guide)	Formal mentoring system	Support in finding your feet as a new employee
Being formally mentored by assigned mentor	Being able to approach mentor with work and study related issues	Support with administrative tasks
Mentoring formally assigned first-year	Having a good relationship with mentor	Coping mechanism
		Support with audit approaches and audit work
		Support with self-evaluation

Interaction: Being supervised and supervising others

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Being supervised	Difficult to work with two managers with different styles	Confidence
Asking questions	More supervision in beginning less later on	
Being challenged with questions	Not being trusted by supervisor	
Supervising others	Being trusted by supervisor	
	Freedom after competence shown	
		Managing deadlines of others

Enabler: Being competitive

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Competition amongst team members	Working harder
	Working amongst intellectuals/qualified people	Being weary not to miss important information
		Not being allocated more tasks

Enabler: Confidence

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Taking on challenging tasks	Being allocated high pressure clients (listed clients)	Perseverance Not being afraid of other clients/jobs

Enabler: Feeling respected

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Mutual respect between coach and coachee	Constructive discussions
	Respect between Alex and managers	Problem solving

Enabler: Having integrity

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Fear of being caught out	Being honest Not taking shortcuts

Enabler: Motivation

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Religion	Studying up on things not expected of you
	Having set goals	Good work performance/quality work
	Desire to make a difference	
	Wanting to perform above expectations	

Enabler: Personal agency

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Having set goals	Leading to wider perspective/goals outside audit field
	Being enrolled for CFA	Aligning workplace learning with goals

Enabler: Relating well to others

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Studying people and trying to understand them	Liking to interact with people	Helps with dealing with challenging clients
Making a point of interacting with everyone	Being an easy going friendly person	Enhanced people skills through interaction with others
Consciously trying to make friends with people over racial and religious borders	Having friends over racial and religious borders	Other people happy to assist you
Asking people open ended questions	Being an outgoing person	Learning about other religious and cultures
Taking a leadership course at university	Not having good people skills Being shy/introverted Being well prepared by firm on how to interact with clients Being confident	Receiving detailed information from clients.

Enabler: Support from family

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Having a close-knit family	Enables informal and formal learning
	Having supportive friends	Saves time
	Living with parents	
	Parents provides meals and washes clothes	

Enabler: Work-life balance expectation/workload management/time management

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Doing other things such as reading and exercising	
	Ability to pace yourself well	Motivation
	Knowing when it is time for work not play	
	Ensuring work is accurate from get go	
	Using PY file for efficiencies	
	Confirming with manager	

Enabler: Communication skills

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Knowing how to ask open ended questions	Obtaining an understanding of the business
		Getting to know people in the division
		Documenting work well
		Positive performance feedback

Enabler: Self-monitoring

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Completing PC & D's	Mandatory PC & D's	Reflecting on what can be improved
Reflecting	Having a formally assigned mentor	

Enabler: IT skills

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Excel @university	Performing stock counts
	Working with package everyday	Testing journals
	Not having IT at school	Excel functions creates efficiencies
	Too much software programs	

Enabler: Taking initiative

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Being someone who takes initiative	People willing to provide you with assistance if they see you take initiative

Enabler: Linking experience with theory

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
Consciously linking work experience with university education		Ensuring tasks are performed accurately
		Quickly making connections between auditing and accounting standards
		Linking theory with practice

Enabler: Learning readiness

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Ability to quickly grasp something	Understanding what the client explains and where it fits in.
	Honors qualification	

Enabler: Promoting reflection

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Mandatory e-learns	Reflection on formal learning

Enabler: Setting goals

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Aligning long term goals with daily tasks	Drives workplace learning
	Completing e-learns aligned with goals	
	Requesting to work on a client aligned with goals	

Enabler: Access to experts and trained staff

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Technology division/IT department	Relationships in data
	Managers available	Fixing data
	Technical department	Determining correct audit approach
	Tax department	Obtaining needed information
	Quick to respond	Answers to technical questions
	Easy to reach (email)	
	Proximity to expertise (on teams)	

Enabler: Awareness and inclusiveness of learning

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Access to e-learning	Holistic view of audit/client
	Allocation of high risk tasks (not excluded)	PCOB & SOX exposure
	Not yet being at audit com meeting	Advantage over others
		Future job opportunities

Enabler: Encourage knowledge sharing

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Firm values retention of knowledge for future audits	
	Close proximity	

Enabler: Integration of formal and informal learning

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Relevant formal training	Knowing what to do on the job

Enabler: Monitoring of learning

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Tracking competences	Knowing how to obtain competences more quickly
	SAICA requirement	
	Person to assist with admin/achieving competencies	

Enabler: Promoting diverse learning opportunities

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Diverse clients over different industries	Exposure to different industries
	Not sufficient time to cover more industries during training	

Enabler: Recognition of job well done

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Working faster = more work	
	Not being able to shorten articles	
	Wanting a good rating	Motivation and confidence

Enabler: Technical support

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Frustration with service delivery center	

Enabler: Workplace as a learning environment

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Big firm	Job opportunities
	Not being liked by clients	Diverse learning experience
	Liking the brand	Training interventions are diverse
	Managers proud of brand	Befriending diverse group of people over cultures
	Investing a lot in training	No limitations on what you can learn
	Completing of work more important than learning	
	Knowledge sharing	

Enabler: Allocation and structuring of work

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Exposure from beginning to end of audit	Exposure to planning; feedback to clients; judgement; researching info; coaching others
	Difficult tasks = stimulating	Seeing how a good system is supposed to work
	Trust from managers = allocation of difficult tasks	Creativity in approach at smaller clients due to lack of controls
	Big clients	Remaining interested
	Listed client	People skills
	Smaller clients	How to search for info
	Working with different people	Able to work under pressure
	New principles	Confidence
	Challenging and important tasks	
	Being trusted with responsibility	

Enabler: Challenged and complexity of work

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Under challenged	Losing interest
	Finding alternative motivation	Making mistakes
	Tasks with mundane detail	
	Listed client	
	SOX controls	

Enabler: Routine

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Boring	Losing interest
		Working more efficiently
		Enforcing basic skills

Enabler: Being challenged with questions

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Team meetings Having to explain what you did	Understanding exactly what you do

Enabler: Feedback

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Recognition	

Enabler: Leadership/supervision/coaching role

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Initially lots of supervision later less	Knowing what to do
	Over coaching	Working independently
	Being talked through whole process	
	Shown example	
	Coach by someone who did not do the work last year	
	Asking questions	

Enabler: Psychological safety

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Allowed to question managers Asking questions is encouraged	Problem solving

Enabler: Trust

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Working with the same manager = he gets to know your capabilities = enhanced trust	Being allocated more stimulating work

Enabler: Competition

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Lots of peers on a team = more competition	

Enabler: Encounters with others

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Cohesion	Knowledge retention (for firm)
	Firm encourages collaboration	Not willing to share information with someone who is not eager to learn
	People not willing to go extra mile	

Enabler: Access to formal learning

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Trainers well prepared	Theoretical answer/goal to work towards
	Trainers able to answer questions	Knowing what to expect/do before having to practically do it
	Time and cost not a factor	How to use software
	Relevant to job	
	Not always exciting	
	Examples and practical case studies	
	Timing of training (before applying)	
	Using program during session	

Enabler: Reading/other materials

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Library	Information on client and sector
	Quick access	
	Templates to request	

Enabler: Time

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Sufficient time	Value added
	Idle time	
	Insufficient time	Poor documentation

Enabler: Training department

Related actions/activities	Enablers/Inhibitors	Outcomes/what was learned
	Resources	No limit to what you can learn

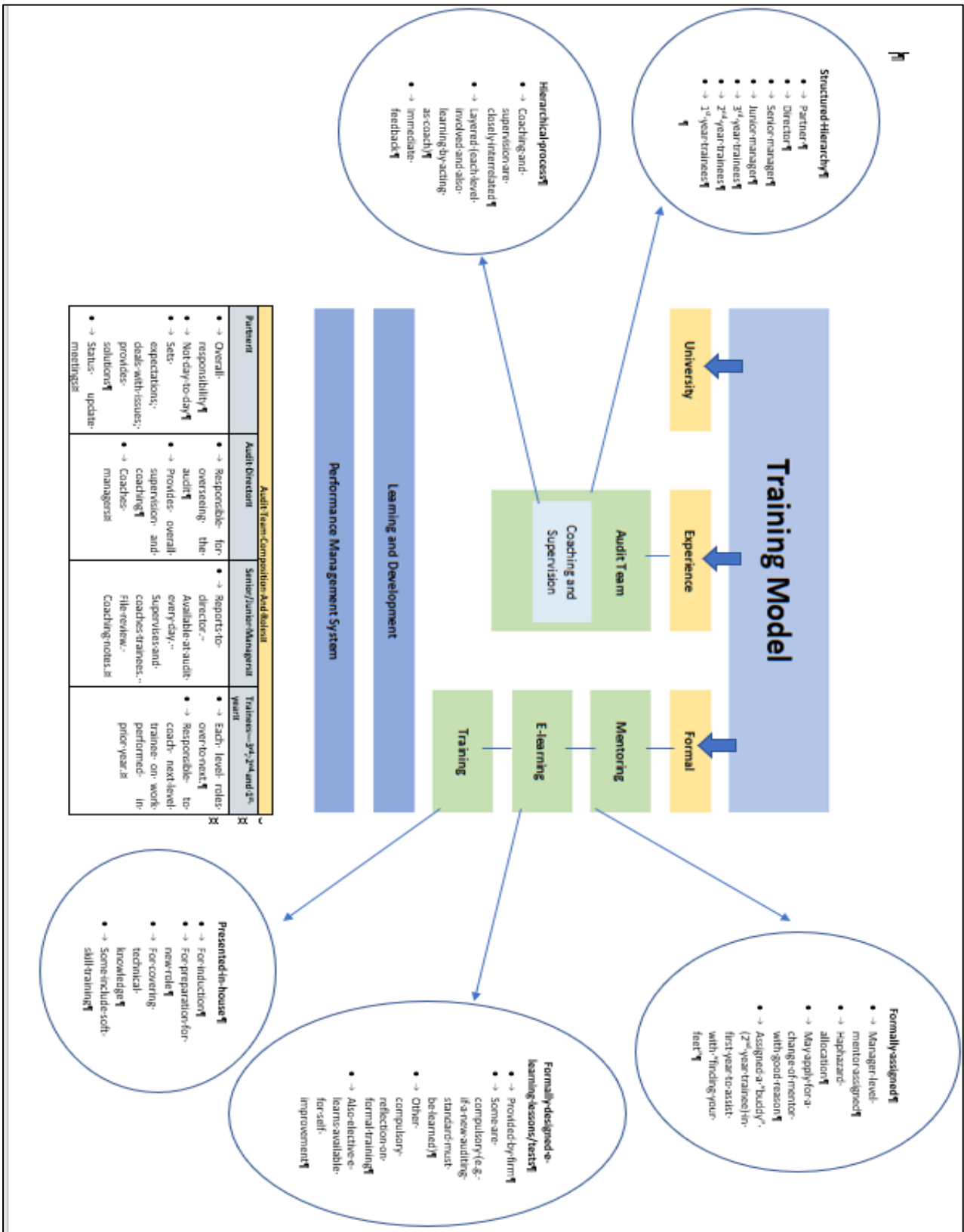
Outcomes

Factor	Outcome
When nothing is learned	Frustrating and boredom
News	Client research
With time and experience	Box where something fits
	Gut feeling
	Prof judgement
	Knowing how to save time and work efficiently
Prior year file	Increased efficiency
	Approach to follow
	Understanding of entity
With time/repetition	Knowing what to do when
	Which tools to use
	Software programs
	Working papers
	What the end-product should look like
	Which questions to ask to do task
Lack of time	Improper documentation
Reflection/past experience	What to do different next time
	How to work faster
	Order of tasks (prioritisation)
Working under pressure/limited time	Knowing own capabilities
	Handling pressure
	Prioritising
Reflection	Self-development
Mentor	Reflection
	Self-development
Asking questions	Risks
Listed client	Confidence
	Knowing your capacity
Working in diversified environment	Other cultures/races/religions
	Growing as a person
Formal training/role playing	What to expect at client
	Knowing what you may ask
	Dealing with difficult clients
	Asking questions
	Technical knowledge
	Software packages
Working in a team	Technical knowledge
	Software packages
People on team from PY	Knowledge sharing



Factor	Outcome
Working in a team	Quick access to info
Coaching role/supervisory role	Deadline management
Different clients	People skills
	Dealing with difficult clients
High risk tasks	Working with precision
Formal training	Independence
Being ethical	Acting ethically
Independence reflection	Remaining independent when client is difficult or nice
Effort to learn to know people and interacting with people	Enhanced people skills
Time to research clients	Value added
Working with difficult clients	Enhanced people skills
Reading Dale Carnegie	Enhanced people skills
Aligning goals with learning	Opportunities widened
APT and timing of APT	Communication skills
Knowing how to ask open ended questions	Obtaining info required from clients
With time/repetition	Risk assessment skills
	Picking up things client did not tell you
Working under pressure	Prioritise
	Confidence
Having freedom of time and how you want things done	Enhanced interest
	Learning about entity and sector
Using guide	Technical info
Working with clients	Learning about industry
Researching clients	Learning about industry
	Legislation
Time	Value added
	Quality work
Manager asking for help (research answers)	Broadens technical knowledge
Firm reinforcing methodology	Technical skills enhanced
Formal training	Technical skills
Formal courses	Excel skills
You tube	Excel skills
	Easier quicker way
Excel	Scanning thousands of line items
Journal pro	Filtering through journals identifying risk areas
Working alongside experts (actuaries)	SQL
Consciously trying to link theory with practice	Using and applying audit standards

ANNEXURE E2: Notes – Training model and structure



ANNEXURE F1: Fieldnotes

Place: Big 4 Firm
Date: 11 Aug 2017
Observation: Planning Phase of audit
Time: 11:55
Setting: Big 4 Firm Re Office.
Alex in. blue button shirt
and camel work pants &
brown shoes ± 5 trainees & managers
in open plan.
Field notes:
Alex finished minutes last
night, now he is attaching
independence declarations for
the persons that will be
performing friendly review.
12:12
Alex is now addressing a
coaching note from [redacted]
wanting Alex to summarise
something to make the
flow of the file better.
Alex says that this is
a lot of extra work
and he understands why
he needs to do this.

(1)
Lunch time
discussion
notes

but does not like
doing it.
Alex mentions that [redacted] is
reviewing the file life.
12:30 - 13:15 (lunch time +
interview)
During lunch time Alex
reads articles on Reuters
and makes small talk
about Donald Trump.
13:15 Back @ desk, Alex
continues to type the
summary in as requested
by [redacted]
[redacted] comes by Alex's desk
telling him that he
finished reviewing
the [redacted], and that
he was happy with a
certain column added
by Alex.



Alex is now asking back's
about share buy backs
and explains to
him.

(3)

then asks Alex about
the minutes → it looks
as if there was a
massive ^{number of} \$145 approvals in
the minutes, and then
asks Alex whether a
specific allowance in
budget was made for
sec 45. ^{then asks}
Alex who was
assigned to do inter-companies
and Alex says it is
a first year. ^{says}
that it is fine, but a
and or old year should
be doing section 45.
as well as classification,
measurement and disclosure
of inter-company loan.

(Alex picked up that there was a share buy back in the minutes. I just need that this was relevant for the audit. I have picked up things like this before. I did see there was a job but did not realize I was going to be such a big audit assist)
(I have done it a few times before, every single client has seen)

says that it is
complex and that he
therefore do not
think that a first
year should be doing
that.

(4)

then tells Alex that
wrt the share-buy-back
and consideration of
priorities → should also
not be given to a
first year.
Alex then asks ^{about}
the facility (w) (Bank facility)
then asks Alex
who is testing loans
and long term liabilities,
and ^{tells} Alex to
include covenance testing
in that.

(I do agree that in this case it is complex. I look at the minutes and I want it to be more to highlight to the first year)
(That was added to confirm)



and Alex then talks about the budget and Alex says that things take long @ this client. [redacted] disagrees but says that they will discuss this on Monday.

5

(I know he will be wrong)

[redacted] again makes a comment about some of the hours being too many. [redacted] then says that he himself will have to review the whole budget.

[redacted] gets through budget of hours with Alex line by line, adjusting hours as necessary.

[redacted] then tells Alex that the person who does inter-company should also

be doing related parties and Alex adjusts the budget accordingly.

6

(I agree with this for many audit unit)

They then talk about PPE. [redacted] explains to Alex that the hours allocated to this is too many and should be decreased.

[redacted] then tells Alex that he cannot allocate administrative & other costs to 1 person as it is a lot.

[redacted] shows Alex somewhere where he has double counted hours, and Alex corrects this.



7 tells Alex that there will be a lot of substantive work this year.

Alex tells [redacted] about a certain task allocation that he could not give to [redacted] this year, as [redacted] has done it last year.

Some light humour about [redacted] (who is new looking over Alex's shoulder) smelling good.

[redacted] jokes with [redacted] about doing salaries. [redacted] says that 80 hrs is good as salaries is important.

7

(He can't do it again but he will most -he will

[redacted] long has year in done as many (it).

8 tells Alex to give operating expenses for a first year.

[redacted] tells Alex that "you can't have a weeks for AF's ticking" [redacted] says when Alex is done he should just send it to Sep for final checking.

[redacted] then tells Alex that they should split out the completion of the audit properly. - consolidation, file completion.

[redacted] phone rings and he takes the call. [redacted] has to leave, but tells Alex further how to split up completion

8

(1 disagree 2 weeks are probably long...)



█ says he is coming back now, just has to pick up his credit record.

9

Alex mentions to me that he also wants to be a 2nd year on this audit. (just being suggestive)

█ returns. He tells Alex that they should first check whether some of the 2nd years need any competencies.

█ laughs and says to Alex that he is happy if Alex thinks they can do a consolidation in 20 hours.

(I have not done complex consolidations before, but I will get a chance to do this next year on █)

Alex then says that he gave financial statements to a 1st year.

10

█ tells him that financial statements are split between ticking and Review. Sep says that Review needs to be given to a 2nd year.

█ tells Alex that the financial ticking cannot be given to one person, as it is 8 sets of financials and that it should be split between all the 1st years.

█ says Alex must send it to him first before putting it on file so that █ can do a proper review.

(I have done Review before... I was fun the first time) Not that bad not amazing to do it anymore, sometimes there are interesting details (such as contingencies) we receive a massive checklist to go through, I'm sure I'll be able to do it)



(11)

Alex asks [redacted] where the budget should go and [redacted] tells Alex to create a separate [redacted] for that.

[redacted] asks Alex what is still outstanding.

[redacted] tells Alex that Alex must address the scoping [redacted] today.

14:10. [redacted] asks Alex to remember to update the fraud risk assessment as discussed this morning.

Alex and I walk to [redacted] (Alex's coaches office) in order to establish a meeting time for me and [redacted].

(12)

[redacted] tells Alex that he is busy with Sex and showed Alex a paper with a schematic "worstelling" of Sex.

Alex and [redacted] laughs about how this will impact them. Alex says to [redacted] that this is going to be the next 3 months of our lives.

14:14
Office rather quiet about 3 trainees in office.

[redacted] comes by Alex's desk asking him to open the CIA scoping, [redacted] wants to update something. He tells Alex to fix something. [redacted] scrolls through a doc on

(so I drew up a version, I was actually the first person to do a proper one - for [redacted] who's did have training on Sex) He was not expected of me, but

(because [redacted] had reviewed So I will have to study first before I hand as he looks at priority they would want early updates)



(13)

Alex's computer, -
scrolling through
a doc, but not
finding what he is
looking for. [redacted]
tells him to include
something with the
opinion, he shows
Alex where to find
it. [redacted] now explains
to Alex what it is
and tells him to
copy it and make it
Appendix 0 and then send it
to [redacted] on Monday.
(Inter firm opinion) as [redacted] is
happy with rest of document.

then tells Alex that
the picturing
featuring on the
document is outdated

(this
was not
something
I knew
but I did
not really
learn from
it, I am
also not
going to
read it,
it is
technical
I was
not interested
in this,
I will never
be able to
decide what the
opinion should be during

(13 cont)

my traineeship. One day when
I do need to decide on
this, and when I'm done
with my training I will
then figure out what to
do. I think ~~that~~ so i. of
trainees have never read
through an opinion yet.



(14)

and shows Alex how to access [redacted] marketing info to obtain a new picture. Alex asks "do we have a marketing portal?" [redacted] explains to Alex that when branding a client document they cannot use any picture, they must use one of the pics that [redacted] pays branding for. Alex says "really? do we have our own pictures?" [redacted] now explains to Alex how to download the picture. Alex tells me that using excell instead of [redacted] is quicker. 16:06 Alex is typing minutes saying he is not going to be busy for long anymore as it is Friday

(15)

[redacted] now comes to Alex's desk showing him a mistake he made with significant risk, Alex corrects it. [redacted] says, well if this is my only comment then it is not so bad. [redacted] explains ~~to~~ to Alex the importance of having the name of the company right (English vs Afrikaans) as a company named [redacted] Retail for example does not exist. [redacted] says to Alex that he thinks they are now in essence done with everything, still figures outstanding.

ANNEXURE F2: Fieldnotes

Firm: Big 4 Firm

Date: 11 August 2017

Time: 11.55

Place: Big 4 Firm Pretoria office

Observation: Planning phase of audit

Facts and Setting: Alex in blue button shirt and camel work pants and brown shoes. Approx. 5 trainees and 3 managers in open plan. (informal discussions with Alex added in curly brackets in red).

Fieldnotes (all names removed and replaced by pseudonyms):

Alex finished minutes last night, now he is attaching independence declarations for the persons that will be performing friendly review.

12.12

Alex is now addressing a coaching note from AD, wanting Alex to summarize something to make the flow of the file better. Alex says that this is a lot of extra work and he understands why he needs to do this. But does not like doing it.

Alex mentions that AD is reviewing the file live.

12.30 -13.15 (lunch time and interview)

During lunch time Alex reads articles on Reuters and makes small talk about Donald Trump

13.15

Back at desk, Alex continues to type the summary in as requested by AD.

AD comes by Alex's desk telling him that he finished reviewing, and that he was happy with a certain column added by Alex. Alex is now asking AD about share buy backs and AD explains to him. {Alex picked up that there was a share buy back in the minutes. I just knew that this was relevant for the audit, I have picked up things like this before}.

AD then asks Alex about the minutes – it looks as if there was a massive number of sec45 approvals in the minutes and then asks Alex whether a specific allowance on budget was made for sec 45. {I did see there was a lot but did not realize it was going to be such a big audit issue}. AD then asks Alex who is assigned to do intercompany and Alex says it is a first year. AD says that it is fine, but a 2nd or 3rd year should be doing section 45 {I have done it 1000 times before – every single client has section 45}. As well as classification measurement and disclosure of inter-company loan. AD says that it is complex and that he therefore do not think that a first year should be doing that {I do agree that in this case it is complex, it looks complex from the minutes and I think it is too high risk to give to a first year}. AD then tells Alex that the share buyback and consideration of minorities should also not be given to a first year.

Alex then asks AD about the facility (bank facility).

AD then asks Alex who is testing loans and long-term liabilities and AD tells Alex to include covenants testing in that. AD and Alex then talks about the budget and Alex says that things take long at this client. AD disagrees but says that they will discuss this on Monday.

AD again makes a comment about some of the hours being too many. AD then says that he himself will have to review the whole budget. AD goes through budget of hours with Alex line by line, adjusting hours as

necessary. AD then tells Alex that the person who does intercompany should also be doing related parties, and Alex adjusts the budget accordingly.

They then talk about ppe. AD explains to Alex that the hours allocated to this is too many and should be decreased.

AD then tells Alex that he cannot allocate administrative and other costs to 1 person as it is a lot. AD shows Alex somewhere where he has double counted hours, and Alex corrects this.

AD tells Alex that there will be a lot of substantive work this year.

Alex tells AD about a certain task allocation that he could not give to Mike this year as Mike has done it last year. {He can do it again, but he will moan – he will “die”}

Some light humor about Henry who is now looking over Alex’s shoulder, smelling good.

AD jokes with Henry about doing salaries. {Mike took long last year with this. I have done salaries many times and I hate it}. AD says that 80 hours is good as salaries is important. AD tells Alex to give operating expenses to a first year.

AD tells Alex that “you can’t have 2 weeks for AFS ticking” AD says when Alex is done he should just send it to AD for final checking.

AD then tells Alex that they should split out the completion of the audit properly consolidation, file completion AD’s phone rings and he takes the call. AD has to leave but tells Alex further how to split up completion. AD says he is coming back now, just has to pick up his credit card.

Alex mentions to me that he also wants to be a 3rd year on this audit. {Just sarcasm}

AD returns. He tells Alex that they should first check whether some of the 3rd years need any competencies.

AD laughs and says to Alex that he is happy if Alex thinks they can do a consolidation in 20 hours. {I have not done complex consolidations before, but I will get a change to do this next year on FARMCO}. Alex then says that he gave financial statements to a first year. AD tells him that financial statements are split between ticking and review. AD says that review needs to be given to a 3rd year. AD tells Alex that the financial ticking cannot be given to one person, as it is 8 sets of financials and that it should be split between all the first-years. {I have done review before... was fun the first time, it is not that bad, it is not amazing to do it anymore, sometimes there are interesting disclosures such as contingencies. We receive a massive checklist to go through “mens will nie dit doen nie”}

AD says Alex must send it to him first before putting it on file so that AD can do a proper review. Alex asks AD where the budget should go and AD tells Alex to create a separate working paper for that.

AD asks Alex what is still outstanding. AD tells Alex that Alex must address the scoping working papers today.

14.10

AD asks Alex to remember to update the fraud risk assessment as discussed this morning.

Alex and I walk to Bill’s (Alex’s coach’s office) in order to establish a meeting time for me and Bill. Bill tells Alex that he is busy with Sox and showed Alex a paper with a schematic presentation of Sox. Alex and Bill laughs about how this will impact them. Alex says to Bill that this is going to be the next 3 months of our lives. {So I drew up a Visio on this, I was actually the first person to do a proper one – for TELECO audit – we did have training on Sox. It was not expected of me, but without it I would not have been able to make out head or tail of it, so I then drew up this flow chart for myself (initially) in order to understand and figure it out. It then ended up being used on file. This made me feel good and I was given credit for this. At TELECO I test revenue, so I will have to study IFRS 15 beforehand as it looks as though they would want early adoption.}

14.41

Office rather quiet about 3 trainees in office.

AD comes by Alex's desk asking him to open the working paper scoping, AD wants to update something. He tells Alex to fix something. AD scrolls through a doc on Alex's computer, scrolling through a doc, but not finding what he is looking for. AD tells him to include something wrt the opinion, he shows Alex where to find it. AD now explains to Alex what it is and tells him to copy it and make it appendix O and then send it to Kate on Monday (inter firm opinion) as AD is happy with rest of document. {This was not something I knew but I did not really learn from it, I am also not going to read it, it is technical I was not interested in this, I will never be able to decide what the opinion should be during my traineeship. One day when I do need to decide on this, and when I am done with my training, I will then figure out what to do. I think 80% of trainees have never read through an opinion as yet}.

AD then tells Alex that the picture featuring on the document is outdated and shows Alex how to access BIG 4 FIRM marketing info to obtain a new picture. Alex asks "do we have a marketing portal?"

AD explains to Alex that when branding a client document they cannot use any picture, they must use one of the pics that BIG 4 FIRM pays branding for. Alex says "really?!" do we have our own pictures?"

AD now explains to Alex how to download the picture.

DOC LIST: Alex tells me that using excel instead of DOC LIST is quicker.

16.06

Alex is typing minutes saying he is not going to be busy for long anymore as it is Friday. AD now comes to Alex's desk showing him a mistake he made wrt significant risk, Alex corrects it. AD says well if this is my only comment then it is not so bad.

AD explains to Alex the importance of having the name of the company right (English vs Afrikaans) as a company named "Client Retail" for example, does not exist. AD says to Alex that he thinks they are now in essence done with everything, still figures outstanding.

ANNEXURE F3: Fieldnotes

Firm: Big 4 Firm

Date: 4 August 2017

Time: 8:10

Place: Big 4 Firm Pretoria office

Observation: Planning phase of audit

Facts and Setting: Big 4 firm office. Open plan. Alex dressed in button shirt, black pants and shoes.

Fieldnotes (all names removed and replaced with pseudonyms):

Alex is finishing off his preparation for APT that needs to be completed by today. He intended to come in t 7 this morning but did not as he was too tired from going out last night.

8:55

Alex receives a call from someone named Taylor. “ok what do I do for you” “ok a rep letter” “ok so you are looking for the rep letter and engagement letter” “do you know when it will be picked up”. Alex notes something down while busy with phone call. Alex asks whether it will have a “separate organizer view” “ok no problem, I will look and then I will figure it out for you” “do you only want me to place scanned copies on file for you” Alex makes more notes Alex walks to someone else’s desk (Taylor) and collects a red file and some other docs form the desk and cabinet. Now there is talk between Alex and a manager about a client that has been in the news. Alex phones Taylor back. Tells him that driver was already there as everything is already here. So I will scan to you.

Alex continues with risks but “I think I picked up something they missed last year” “they did not include the main company”

[Not a lot of people in office today about 4 trainees and one manager in open plan]

Alex search through papers looking for the docs he needs to scan. But there is a couple of rep letters. Alex now reading/scanning them through to determine what is relevant. Alex locks his computer as he walks to scanner whistles as he scans documents. Alex continues with risks. “I added something” let’s check if the AD picks it up” (something that was left out last year) “but it is just for completeness, not such a big thing.

9.26

Risks now completed now transferred to agenda for kick off meeting. Alex is responsible for agenda.

Struggling with copying from risks.

9.44

Kick off meeting agenda now done. Now need to include people on list. Alex now contacts someone at service delivery center (ADM) with the chat tool, “hello x trust you are well...”

Asking whether they have capacity to request bank confirmations. {I had to do bank confirmations by myself on TELECO audit} Alex received a list of bank accounts from the client yesterday and the center will now request these confirmations. “but I must ask about GOV BANK as it does not look as if it will work like a normal bank account as it is the government” “so I will ask AD or Rick or someone, but it is not such a high priority so I will first try to figure it out by myself. Alex now reads some news. Notes that royal bank of Scotland moved to Amsterdam chatter about this in the office between Alex and a female colleague.

10.28

Alex now sends documents to request stat audit requests. Alex includes details on the request forms of the company's registration numbers etc. He listens to an interview regarding the rbs that moved to Amsterdam while completing the form.

T now calls Alex again. Alex says that he sees there are somethings outstanding on the file that he will assist with if T sends him the drafts (other client that Alex is working on) AUP. But it is easy to do.

Alex now asks colleague (lee) for assistance on a person to contact to assist him with bank confirmations. She gives him a person's name. Alex says she usually have a "person" to go to for everything.

Talk about pgl (peer group learning) 2 representatives from each year group. Alex is one of them. So, it is Alex's task to find out whether his colleagues have specific training needs. Mostly there are no need from the trainees so they use it as a day to catch up on their admin "which is good so that we can get our admin done" The day is also helpful for if the trainees have pressing issues they want to discuss (Alex volunteered himself for this task in his first year of articles) AD phones Alex, Alex apologizes as he did not see his phone was on silent, AD asks Alex a tax question. Alex says he is not sure and he will have to think about it.

The question relates to deferred tax. Alex tells AD he will search and let him know. 13.10. "BIG 4 FIRM inform" is what Alex uses to search for the answer. Alex mentions that it is very technical. The question is "what do you do with deferred tax with IFRS 5 now?"

Alex now looking at IAS PRO and he finds the answer "I knew the tax base doesn't change!!" he phones the AD and he tells him this.

AD then explains something to Alex over the phone. Alex searches on his computer while talking to AD. Alex thinks that he found the answer. He phones AD again. Alex says to AD that he cannot ascertain from the working paper whether it is only the current year movement that have been included. AD then explains to Alex which part of the document he should look at. Alex says that what "she" has done would be wrong because of what the standards says. But AD explains his view to Alex on what the standard says. Alex concludes that "she" is then correct. Alex said that Morris, a first-year, did figure it out, and Alex was wrong. But the client was wrong. Alex says that he uses IAS PRO a lot – another BIG 4 FIRM site, if he needs quick answers. Alex receives a notification that he has to complete an e learn on how to use oracle (the new program they will be using for time sheets).

13.56

AD calls Alex again. Alex searches for something on his computer and then makes a note Alex has to ask someone from BIG 4 FIRM technical for assistance, Alex says that he now have to just think how to structure the question. AD is on his way to a meeting and needs the correct answer wrt the IFRS 5 issue. Alex then says that when BIG 4 FIRM technical replies he will work through the solution and will try to understand it, as AD will be asking his opinion on it. BIG 4 FIRM technical then replies with a link to BIG 4 FIRM inform. The question asked is actually on BIG 4 FIRM informs FAQs. And Alex states that is exactly what he asked. Alex works through this information and is trying to figure out how it will be treated. Alex then decides that this is indeed a sale of shares and he phones AD. AD then explains to him that it is a sale of assets and Alex explains to him the difference in treatment between the two. Alex now needs to phone the person who he emailed form BIG 4 FIRM technical as he and AD still does not have the answer. Vincent will phone Alex back. Vincent then phoned Alex back, and explained how it should be treated, confirming what the AD and Alex discussed.

Firm: Big 4 Firm

Date: 10 August 2017

Time: 8:01

Place: Big 4 Firm Pretoria office.

Observation: Planning phase of audit.

Facts and Setting: Big 4 firm Pretoria office about 6 trainees in office. Alex dresses in grey shirt with tiny black spots button shirt and black pants with black shoes.

Fieldnotes:

Alex's computer has to run updates. He sighs as he always tries to postpone but now he can no longer postpone. (Alex mentioned to me via telephone on the 8th that he will probably still be doing planning over the weekend). Alex shows me on the BOOKING system how many persons are on leave. He inserts one earphone and starts typing on his computer. He mentioned earlier (when I arrived) that he did not work yesterday (public holiday) he went out on Thursday (8th) night and yesterday he went to the gym and went to search for a gift for a friend. Alex tells Laim (1st year) who will be starting on this audit on Monday) to so long look at the client file for this year (as this first-year is not assigned to other tasks today). Alex visited the client on Tuesday to go and ask certain questions to the group financial manager at the client. He had to ask questions about the estimates, litigation, new contracts and updated his "understanding of the entity" due to the new company AD told Alex to put a coaching note on file regarding co act s45.

Alex raised fraud questions to client. Alex went on his own to client as he knows the client (if this was not the case someone would have gone with him).

Rick raised a coaching note for Alex to ask the group financial manager at the client specifically about estimates, litigation and devaluation of assets (related to fraud questionnaire).

Alex states that he then struggled long with bank confirmations, but it is now sorted out (admin issue). Alex and AD discussed the materiality also on Tuesday. He explains to me how it will work. Alex asked AD why they would use PPT for Prop Company if it is only intercompany AD then explained to Alex that there is outside transactions now as well, and AD explained to Alex how it works and why ppt is used and that if also related to the stability of the company.

8.42

Alex is now busy updating info from the internal audit report.

(Alex now makes small talk about Zuma with some 3rd year colleague in the office).

Back to audit report.

Alex has done this before.

AD and Keith was in audit com meetings, so they will know if Alex missed something. Alex has learned how to do this from doing it before. Before he did such a task for the first time, AD explained to him the difference between audit risk and business risk. Alex now explains the difference to me. Alex says that it is now easy for him to differentiate. Rick and AD now enters. Alex ask whether "she" will help them (referring to Jane new tax lady. Rick and AD had meeting with J about tax. Alex was not in this meeting. Rick now comes to Alex to tell him that they had this meeting. He instructs Alex to give Jane the group structure and the applicable working papers he explains to Alex how to send a few working papers at once.

They are now discussing who should sign off independence. Alex makes notes of everything he should send Jane. Rick tells Alex he is busy reviewing. He asks Alex when they should be done. Alex tells him tomorrow. Rick asks whether they will be done. Alex laughs and says he hopes so.

Rick tells Alex that he should do the “audit of tax planning meeting” (to tick it off today) Rick tells Alex that they must talk to AD about the budget as it will be adjusted upwards probably (related to tax people).

Alex asks Rick whether she said anything about the vat. Rick tells Alex that she does not do vat and that they will have to find someone else.

9.05

Alex says to me that it is “stupid” that he has to send all this stuff to the girl as this is simply because she does not know how to do it herself.

Alex now states that he is done with internal audit. Alex tells me that he will usually not be in the tax planning meeting, but now he has to do the working paper.

So now he feels a bit annoyed as the tax people will usually do this working paper. Alex sends an email to Rick to remind him that he needs to send him the budget. Alex mentions that he now does a lot of small things such as deliverables. Alex mentions that he still has to figure out how to upload this “thing” (referring to connect deliverables).

Alex says that he is trying different ways now to do this task. Figuring this out will make me “look like a boss” “feel like a boss”.

While waiting for that to update, Alex now moves on to IT risks.

9.37

Alex mentions that the site “connect” is notoriously slow” he asks Liam to add a comment regarding what he thinks of connect. Liam says “it’s slow”. Alex says that the program is actually great, but just slow. Alex has not done the IT risk working paper before. If there is something he does not know, he will raise a coaching note. For the people who will be auditing the IT risk (they are the people who have had the discussions with the people).

AD checks in with Alex. Alex now asks AD if he should do the IT working paper. AD says that there will be minor changes that “they” will have to do. So, Alex does not need to do this.

AD now checks with Alex with the things he has to send Jane. AD says that he and Alex should perhaps just meet for 10 minutes to discuss the tax working paper. Alex says to me that he (Alex) will have to do the planning tax working paper, and that the question is now, why did they not invite him to the tax meeting. Alex says that he understands that he (Alex) will have to do the working paper as J is still very new. {New thing for him to do}

(Alex mentions that my being here makes him work slower with times and also faster with times, but overall he would say that it does not really have such a big effect on the way he works. Perhaps he will think a bit more before he does something, with times, but most of the times he will just go ahead and do his work as always). Alex asks Raymond whether there is an abbreviation for “to be determined Raymond says no he should rather use “TBC” for to be confirmed.

Alex shows me what last year’s kick off meeting agenda looks like, and shows me the one he did for this year, smiling, saying “mine looks so much better” [proud of his work].

Alex now sends the agenda to Rick for review and states that Rick might want to add something.

Alex says that then, if they (the managers) are happy, he will ask Rick to print the kick-off agenda, as Rick has access to the colour printer and that will just look better. There are now still 5 trainees in office but now 2 managers in open plan as well.

10.08

Alex is now adding details of previous audit com meeting on file (details such as who attended it etc.) the guidance of the ega assists him “telling “him what to do. Alex shows me in the working paper if he does for instance not know why to do something or what to do, there is a link to the ISA, or a link to the BIG 4 FIRM guidance, but this he will only use when he really needs to. For example, when he does analytics and when he wants to know about the applicable thresholds, he has used this guidance in such a way before.

10.17

AD and Alex now meet. AD asks Alex whether the group financial manager at the client has access to connect. Alex says that he will just phone them. AD tells me that “before using connect they drew up their deliverable list on excel and sent it to the client” It’s a real time program where it can be ticked off as received. It is in a secure environment. AD says it’s a nice deliverable system. Alex asks AD how Jane is. AD says she is overwhelmed as they had lots of persons leaving in tax dept. AD now tells Alex about the scope. Alex makes a list in his notebook.

Alex will be doing the tax calc as he still needs that competence so he asked AD to do it. AD now talks Alex through what he needs to do. AD says that even though Alex was not in the tax meeting he will just tell him what he needs to know as it is not rocket science. AD tells Alex that he should also remember to include it in J’s workflow.

AD now tells Alex what to do with the first question. The second aspect AD tells Alex has a bit more flesh. AD explains the threshold and or the complexities where the policy requires a tax specialist to be involved. AD goes through the list of this working paper with Alex and tells him that they have deferred tax assets and also by virtue of the fee (they should involve the specialist).

AD now explains to Alex which areas are the tax focus areas. He tells Alex that the focus areas are limited to mainly two things. AD now shows Alex on Alex’s computer the areas of last year and then tells Alex the areas for this year. Learnership allowances, wear and tear, intercompany loans and disposals of assets (however this usually immaterial) Alex mentions that he just had to do the learner ship allowances in his APT. AD explains to Alex that he can use the wording of the previous year. Alex asks AD if he can do it in another specific way, which he explains to AD. AD says whatever is easier for you. AD now explains to Alex what the main focus areas will be. AD says that if Alex has questions in this regard he could just ask AD or Rick.

He now moves on to next important point “pre issuance scope”.

AD shows Alex on Alex’s computer what this scope will include. Alex asks whether they (referring to tax people) will give an opinion over tax for SARS. AD says “no they would never”. He then explains to Alex that the tax people’s work is done for them (ADs team) to have comfort over tax. AD shows Alex the tailored procedures that the tax people will perform. AD tells Alex that there will be materiality applied to the tax this year, and explains the reason for this to Alex.

AD now moves on to the time frames that have been agreed upon. AD now moves to materiality and just tells Alex how to link the materiality to the file. AD now moves on to communication. Telling Alex how communication will occur (as reading from screen).

AD now moves on to budget. AD tells Alex that he should just increase the budget with 6.5 %. He explains to Alex that the reason for this increase is simply due to the overall fee increase.

AD then runs through the rest of issues that can remain as is. AD tells Alex that he should let Jane sign off today when Alex is done so that it is ready or Monday.

AD asks Alex where he stands now overall with planning. Alex says that materiality is big thing that is still outstanding. AD says he wants to talk about that now. Alex says that he wants to give it a go. AD says “yes I think you should definitely give it a go” but adds that he just wants to run through it, as the does not want Alex to go off on a tangent.

He asks Alex to make notes. AD now explains to Alex the different materiality basis as applicable to this client. And also supplies him with reasons for this.

AD tells Alex to go read the reference that Rick gave him. Alex makes a note. Now moving on from materiality Alex now tells AD that he also needs to complete minutes, and that the going concern is also still outstanding as he is waiting for figures. He tells AD that group structure is still there as he is waiting for info, but AD tells him that he can continue with other stuff as he waits for that. Alex tells AD that the internal control one is also still there. AD says to Alex that there is no reason for Alex not to start with it, and asks whether Alex is procrastinating. Alex says that he is indeed. **{Usually this working paper takes long. If it does not look good, I would have done it earlier}**. When we leave ADs office Alex says “great, now I have more work”.

11.29

Alex asks AD whether he found out about the strategy and co person AD tells Alex that he did send an email.

AD then tells Alex that he changed something on the one working paper, and he explains to Alex what it was (communication to AC and Board instead of the management).

He also explains to Alex why he changed it.

11.38

Alex googles what section 42 of tax acts abbreviation is? Alex types into schematic presentation of focus areas.

Alex changes the dividend tax on the working paper to 20% he says that he learned this from watching the news.

4 Aug (follow up email questions)

You continue with risks and then pick up something that they missed last year. (You did say it is not important however). Do you usually pick up things that were missed? Are you very thorough overall? How did you learn to be this way?

Hahaha I would say on the hour. Well it depends. Some files are very good like listed clients. You will find stuff to add, but rarely. But based on my experience managers really review. They pick up small things. Stuff that you can only pick up if you read and re-perform things. So I just made the mind shift to do things as proper and detailed as possible, otherwise you are going to have to fix it anyway.

Have you been responsible for kick off meeting agenda before? How did you learn to do this?

No, and no. I know what must happen in a Kick off because I have been in a few now. Also I used the ECR (Quality review checklist) to make sure I ticked all the boxes. AD gave me the list.

You mention that you must ask Rick or someone about the bank confirmation for GOV BANK as you assume that it will work differently from the others. Did you ask them? And did you learn from it?

No, so I still have to complete this. It was of low priority as we have a lot of time for confirmations still.

You ask Len to refer you to a person who you can contact wrt the bank confirmations and she gives you a name. Would you usually ask her for a “go to person”?

No, it was just because she was a 3rd year and I thought she possibly knew someone. I then referred back to the girl I know. I just got impatient initially as she (girl I knew) did not reply quickly enough...

You say that you usually use the peer training day to catch up on admin. Would you say that admin interferes with your learning experience?

Imm, no we have a lot of admin. But most of it is needed. I would say admin is a competency that CA's need to be good at. You have to have your ducks in a row with your admin if anyone is going to take you serious. It's nice that we get time for it in peer training though.

10 Aug

You mentioned that you went to the client to ask questions regarding the Estimates, Litigation, New contracts and to update your "understanding of the entity". Please provide me with more detail in this regard. I am interested in what you have learned that you perhaps did not know before.

So, this was easy too because I knew the client and I have had discussion like these on a daily basis when you're at your clients. With experience you get to know what you need to ask for. Initially I would ask for not enough or the wrong things and then I would get stuck in my working papers or in the mandatory library procedures. Now I know what to ask for...

I asked open ended questions until I was satisfied I knew what I want and that the client was consistent in the information they gave. No nothing really as no big changes happen at the client.

I would also always ask about how their year was and why. This is where the business sense comes in. Clients speak about the business performance easily and then you learn a lot about why things work like they do. So, this client had a good year as the El Niño has passed and most farmers waited for this year before they planted. I predicted this based on the industry information I read through beforehand.

You then completed the updating of the information from the internal audit report. Did you learn anything new/interesting from this client's internal audit report?

Yes, a lot. So the internal audit report was great because you get a feel for the business controls and to what level management checks their business. Also I noted fraud, petty fraud though, which was crucial as I later asked management about fraud to test whether they would inform us about the same fraud noted in the internal audit report. They knew this (I think) because they said only the fraud in the internal audit report is what they know off.

Rick came by your desk to talk to you about Jane (tax), he then explained to you how to send her a few working papers at once. Was this something new that you learned to do?

Yes. So to download all the stuff quick was new. It will save me a few minutes.

Rick then told you that he was busy reviewing. Tell me about the review notes you have received so far from Rick. Did you learn from them? Did you address them yet?

Yes, in the past I have but more in the sense of how he wants his working papers to look. From a technical prospective no. I believe you should not surprise managers by guessing on technicals if you're not sure and then getting a CN latter anyway. Just ask them it takes 2 seconds if you're unsure and saves everyone time. Again this is when I am not sure what to do...

You then thought that you had to do the IT risk working paper (which the AD later told you that you do not have to do). What I want to know is, if you do not have to do this Working paper, how would you learn about addressing IT risk then?

So I know about IT risks as I have been in a lot off meetings (other clients) where we discuss the IT environment. Change management controls, off the shelf packages and closed systems are the main things. Furthermore, for Sox controls I basically audited IT systems. Hahaha I was annoyed as I had no idea about this client's IT because they (Risk assurance) started with the IT testing in June.

Did you learn new things from doing the planning tax working paper?

Yes, I learnt that they have focus areas and also how they plan for the tax audits.

You then send the agenda to Rick for his review. Did you receive his feedback yet? Did he add something? Did you learn from it?

Yes, formatting. No.

The AD then explained to you the threshold and/or the complexities where the policy requires a tax specialist to be involved. Did you know this? Did you learn from this? (Did you pay attention to everything he said?)

Yes, so again so nothing he said I fundamentally did not know. I listened for the main way he wanted the working paper structured. The rest was not that difficult as the tax principles that we focus on was common and the Learnership agreement I luckily studied like 2 weeks ago for APT and probably knew more about it that him at the time ha-ha.

The working paper was reviewed with no CN's and he said good job.

AD then explained to you the focus areas. Did he explain clearly? Did you learn from this? Ja dit was nie baie moeilik nie. Yes he explained well. Come to think about it maybe that is why it was so easy... hahaha.

AD then moved on to the Pre-issuance scope, and explained to you what this entailed. Did you learn from his explanation and from performing this task?

Yes, I caught the principle about the Pre-issuance but did not bother to read all the detail. For this audit tax is not my problem. I have more than enough to worry about.

He showed you the tailored procedures that the tax people will perform. Did you read through those procedures for yourself? Why/why not?

No, not my problem for this audit. I have already tested tax on other clients. They were less complex though and did not require Pre-issuance scoping. We did a full recalc of the client's tax returns.

AD then explained to you that there will be materiality will apply to the tax this year, and explained the reason for this. Did you understand why it is applied this year and was not applied last year? Did you learn from this?

No, I don't know why. I think it's because of the opinion we give. I will ask him at a later stage when tax comes up again. This did not bother me much at the time sorry. Hahaha I don't like tax.

AD then again spoke to you about the different materiality basis applicable to this client and supplied you with reasons for this. Did you learn a lot from this?

Yes, this helped a lot and was a proper explanation. He had to think and make it applicable to The Client. That was a good learning opportunity.

AD then told you to go and read the reference that Rick gave you. Did you do this? (Really?) And did you learn from it?'

Yes, I needed it for my materiality working paper. It has to be correct or we will fail ECR.

AD then told you that he made a change on one of the working papers. The change relates to communication to the Audit Committee and Board, instead of to management. Did you understand why the AD made this change? Ja ek het verstaan... ek dink dit het te doen met "n maatskappy het nie n liggaam om te skop nie... etc etc (Alex quotes from tax case law).

ANNEXURE G1: Ethical clearance



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29 June 2017

Prof K Barac
Department of Auditing

Strictly confidential

Dear Professor Barac

The application for ethical clearance for the research project described below served before this committee on 28 June 2017.

Protocol No:	EMS012/17 (Please use this reference in any correspondence)
Research title:	Training as experienced by the trainee auditor: an ethnographic study
Principal researcher:	C Roets
Student/Staff No:	28541881
Degree:	PhD: Auditing
Supervisor/Promoter:	Prof K Barac / Prof K Plant
Department:	Auditing

The decision by the committee is reflected below:

Decision:	Approved
Conditions (if applicable):	Letters of permission from participating auditor firms to be submitted to this committee prior to commencement of data collection.
Period of approval:	1 July 2017 – 30 June 2018

The approval is subject to the researcher abiding by the principles and parameters set out in the application and research proposal in the actual execution of the research. The approval does not imply that the researcher, student or lecturer is relieved of any accountability in terms of the Codes of Research Ethics of the University of Pretoria if action is taken beyond the approved proposal. If during the course of the research it becomes apparent that the nature and/or extent of the research deviates significantly from the original proposal, a new application for ethics clearance must be submitted for review.

Please convey this information to the researcher. We wish you success with the project.

Sincerely



Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tsa Ekonomi le Taolo

ANNEXURE G2: Ethical clearance



Faculty of Economic and Management Sciences

RESEARCH ETHICS COMMITTEE

Tel: 012 420 4381

Email: shannie.maharaj@up.ac.za

Approval Certificate

21 November 2023

Department: Auditing

Dear Mrs C Roets

The application for ethical clearance for the research project described below served before this committee on: 2023-11-17

Protocol No:	EMS110/23
Principal researcher:	Mrs C Roets
Research title:	Current: Training as experienced by trainee auditor: an ethnographic study Revised (as per submission): Learning in audit firms: an ethnographic study (application for further ethical clearance)
Student/Staff No:	28541881
Degree:	Doctoral
Supervisor/Promoter:	Prof K Barac
Department:	Auditing

The decision by the committee is reflected below:

Decision:	Approved
Conditions (if applicable):	
Period of approval:	2023-07-01 - 2023-12-31

The approval is subject to the researcher abiding by the principles and parameters set out in the application and research proposal in the actual execution of the research. The approval does not imply that the researcher is relieved of any accountability in terms of the Codes of Research Ethics of the University of Pretoria if action is taken beyond the approved proposal. If during the course of the research it becomes apparent that the nature and/or extent of the research deviates significantly from the original proposal, a new application for ethics clearance must be submitted for review.

We wish you success with the project.

Sincerely



PROF JA NEL
CHAIR: COMMITTEE FOR RESEARCH ETHICS

ANNEXURE H1: Consent – confidentiality



Combined Letter of Introduction and confidentiality with regards to
participation in academic research

Dept. of Auditing

Title of the study

Training as experienced by the trainee auditor: an ethnographic study

Research conducted by:
Mrs Charlene Roets (28541881)
Cell: 073 520 5442

Dear Audit Firm

Your firm is invited to participate in an academic doctorate research study conducted by Charlene Roets as the researcher, guided by Professor Karin Barac, who is the head of the audit department at the University of Pretoria, and Doctor Kato Plant, from the University of Pretoria. There may be other people assisting at different times during the study.

Purpose of the study

The purpose of the study is to qualitatively obtain an understanding of how the training process of the Registered Auditor (RA) is experienced by the trainee auditor. By performing this study I hope to gain an understanding of the actions, interactions, personal and organisational context, and causal conditions that enable positive learning outcomes.

What the research entails

This study involves a number of informal and semi-structured interviews with selected employees at your firm. The interviews will be in depth in nature, and will be focused around the training experience of the trainee auditor.

The researcher will also be observing the audit team at your offices, as well as at the premises where a specific audit will be conducted, between three and five times during the period from audit planning to

completion of the audit, as well as during performance evaluation. These observations will be scheduled, and may last between one and five working days at a time. Things that will be observed include the physical setting, the participants in the study, and the typical activities, actions, interactions, and conversations during the workday. The researcher may ask to look at documents that relate to the learning experiences of the trainee auditor and performance evaluation at work.

Results of the study

The results of the study will be used for academic purposes only and will appear in a doctoral thesis and may be published in an academic journal. Your firm will be provided with a summary of our findings on request.

Confidentiality and anonymity

I understand that, as the researcher, I may have access to confidential information and documentation about your firm, participants and the client. By signing this statement, I am indicating my understanding of my responsibilities to maintain confidentiality and agree to the following:

- I understand that names and any other identifying information about your firm, participants (trainee auditor; audit partner; associate director; audit manager and fellow audit team members) and the client are completely confidential.
- I agree not to divulge, publish, or otherwise make known to unauthorised persons or to the public any information obtained in the course of this study that could identify the firm, participants or the client who participated in the study.
- I understand that all information about the firm, participants or the client obtained or accessed by me in the course of my work is confidential. I agree not to divulge or otherwise make known to unauthorised persons any of this information, unless specifically authorised to do so by approved protocol.
- I understand that I am not to read information about the firm, participants or the client, or any other confidential documents, nor ask questions of study participants for my own personal information but only to the extent and for the purpose of performing my duties on this research project.
- I agree to notify my study leader immediately should I become aware of an actual breach of confidentiality or a situation which could potentially result in a breach, whether this be on my part or on the part of another person.

Conflict of interest

I declare that no conflict of interest exists between myself and the client.
I further declare that no conflict of interest exists between myself and the firm.

Your firm's participation in this study is very important to us. Your firm may, however, choose not to participate and may also stop participating at any time without any negative consequences.

Please contact my study leader, Prof Karin Barac (0827979080, 012 420 3788, Karin.barac@up.ac.za) if you have any questions or comments regarding the study.

Please sign the form to indicate that:

- You have read and understand the information provided above.
- You give your consent to participate in the study on a voluntary basis.

Participant's signature

Date

Researcher's signature

Date

ANNEXURE H2: Consent – confidentiality



Combined Letter of Introduction and Informed Consent for participation in academic research

Dept. of Auditing

Title of the study

THE TRAINING MODEL OF THE REGISTERED AUDITOR AS EXPERIENCED BY THE TRAINEE AUDITOR: AN ETHNOGRAPHIC STUDY

Research conducted by:

Mrs Charlene Roets (28541881)

Cell: 073 520 5442

Dear Participant

You are invited to participate in an academic doctorate research study conducted by Charlene Roets as the researcher, guided by Professor Karin Barac, who is the head of the audit department at the University of Pretoria, and Doctor Kato Plant, from the University of Pretoria. There may be other people assisting at different times during the study.

The purpose of the study is to qualitatively obtain an understanding of how the training process of the Registered Auditor (RA) is experienced by the trainee auditor. By performing this study I hope to gain an understanding of the actions, interactions, personal and organizational context, and causal conditions that enable positive learning outcomes.

Please note the following:

- This study involves a number of informal and semi-structured interviews. The interviews will be in depth in nature, and will focus on your experience as an audit trainee.
- The researcher will also be observing the audit team at the offices of your workplace, as well as the premises where a specific audit will be conducted, between three and five times during the period from audit planning to completion of the audit, as well as during performance evaluation. These observations will be scheduled, and may last between

one and five working days at a time. Things that will be observed include the physical setting, the participants in the study, and the typical activities, actions, interactions, and conversations during the workday. The researcher may ask to look at documents that you have, related to your learning experiences and performance evaluation at work.

- Your participation in this study is very important to us. You may, however, choose not to participate and you may also stop participating at any time without any negative consequences.
- The results of the study will be used for academic purposes only and will appear in a doctoral thesis and may be published in an academic journal. You will be provided with a summary of our findings on request.
- Please contact my study leader, Prof Karin Barac (0827979080, 012 420 3788, Karin.barac@up.ac.za) if you have any questions or comments regarding the study.

Please sign the form to indicate that:

- You have read and understand the information provided above.
- You give your consent to participate in the study on a voluntary basis.

Participant's signature

Date

ANNEXURE H3: Consent – confidentiality

INFORMED CONSENT TO PARTICIPATE IN THE RESEARCH PROJECT: THE TRAINING MODEL OF THE REGISTERED AUDITOR AS EXPERIENCED BY THE TRAINEE AUDITOR: AN ETHNOGRAPHIC STUDY

By signing this form I _____

- Give consent, on a voluntary basis, to participate in the study about: THE TRAINING MODEL OF THE REGISTERED AUDITOR AS EXPERIENCED BY THE TRAINEE AUDITOR: AN ETHNOGRAPHIC STUDY
- Understand that there are no risks associated with my participation on this study
- Understand that I will not be identified by name in the final reporting of the study
- Am aware that the information will be gathered in the form of semi-structured interviews; informal interviews and participant observation
- Understand that the information I provide will only be viewed as a perception and will not be used to damage my reputation or that of the CA profession or my firm
- Am aware that my interview information will be tape recorded and be kept confidential in the secure possession of the researcher
- Understand that I can withdraw my participation from the study at any time without any negative consequences.

Further information about this study; please contact Prof K Barac, 012 420 4427,
Karin.barac@up.ac.za

Participant signature

Date

ANNEXURE I1: Trainee monitoring goals

PC&D

Farm-Aid 2017

Alex

Period you worked at the client

Year end 31 July 2017

Objectives

My objective on this audit were as follows:

1. Coach the first-years on the various sections.
2. Complete the planning procedures.
3. Complete the Farm-Aid financial services testing.
4. Complete the completion procedures.
5. Communicate with management the necessary issues and findings of the engagement team.
6. Build relationships with all team members working with me.
7. Lead meetings with the team and management.
8. Complete the audit committee documents.
9. Ensure effective use of the team's resources by delegating the appropriate tasks to the necessary team members.
10. Inform the manager of any efficiencies identified or possible overruns when identified.
11. Achieve all the below guidance indicators for an Associate and Senior Associate.

**I have demonstrated competence in the following Alpha indicators. Refer to the comments in orange.
(To be completed after audit.)**

Whole leadership – Associate level

- I invite and provide evidence-based feedback in a timely and constructive manner.
- I take ownership of my personal development.
- I consistently deliver on multiple commitments, even when under pressure.
- I share and collaborate effectively with others, creating a positive team spirit.
- I uphold the firm's code of ethics and business conduct.
- I escalate inappropriate behaviour or activities (including professional or ethical misconduct or non-application of policies) and do the right thing.
- I act as an ambassador for the firm at all times.

Whole leadership – Senior Associate level

- I use feedback and reflection to develop my self-awareness, personal strengths and address development areas.
- I apply strategies to build my mental, emotional and physical resilience.
- I delegate to others to provide stretch opportunities, and coach to help deliver results.
- I proactively raise issues to improve effective team working.
- I go out of my way to support peers and team members, demonstrating I care passionately about them and their wellbeing.
- I get involved in activities which help to strengthen the brand, internally and externally.

Business Acumen – Associate level

- I learn about how my business works and adds value to clients.
- I learn about the wider economy alongside the business models/corporate governance and/or Regulatory framework of my clients.
- I work with existing processes/systems, whilst making constructive suggestions for improvements. I think broadly and ask questions about data, facts and other information.
- I use tools and techniques to support research, analysis and problem solving.
- I quickly assimilate information as and when it becomes available.
- I can explain the impact my contribution has on the firm's profitability engagement.

Business Acumen – Senior Associate level

- I learn about my clients' businesses and how they operate in the industry/marketplace.
- I apply my understanding of business models (including the firm's)/corporate governance and/or regulatory frameworks of my clients.
- I identify opportunities for efficiencies and take action to implement them.
- I propose innovative solutions to problems.
- I gather information from a range of sources when analysing and solving complex problems.

Technical capabilities – Associate level

- I produce high quality work which adheres to the relevant professional standards.
- I remain professional when being ethically challenged by clients.
- I validate data and analysis for accuracy and relevance.
- I learn about the firm's structure and technical competence.
- I use the firm's knowledge and research tools to support the sharing of information.

Technical capabilities – Senior Associate level

- I escalate client requests that are in conflict with the firm's values, standards and practices.
- I test my own and others' work for quality, accuracy and relevance.
- I make the most of opportunities for technical development through on the job learning and exposure.
- I share relevant thought leadership with my colleagues to enhance knowledge.

Global Acumen – Associate level

- I learn about other cultures and identify how they are different to my own.
- I act quickly to understand the environment I am working in.
- I engage productively with virtual team members.
- I share knowledge and insight widely.

Global Acumen – Senior Associate level

- I facilitate collaboration across virtual teams (utilising appropriate technologies when necessary).
- I build and maintain a professional internal and external network.

Relationships – Associate level

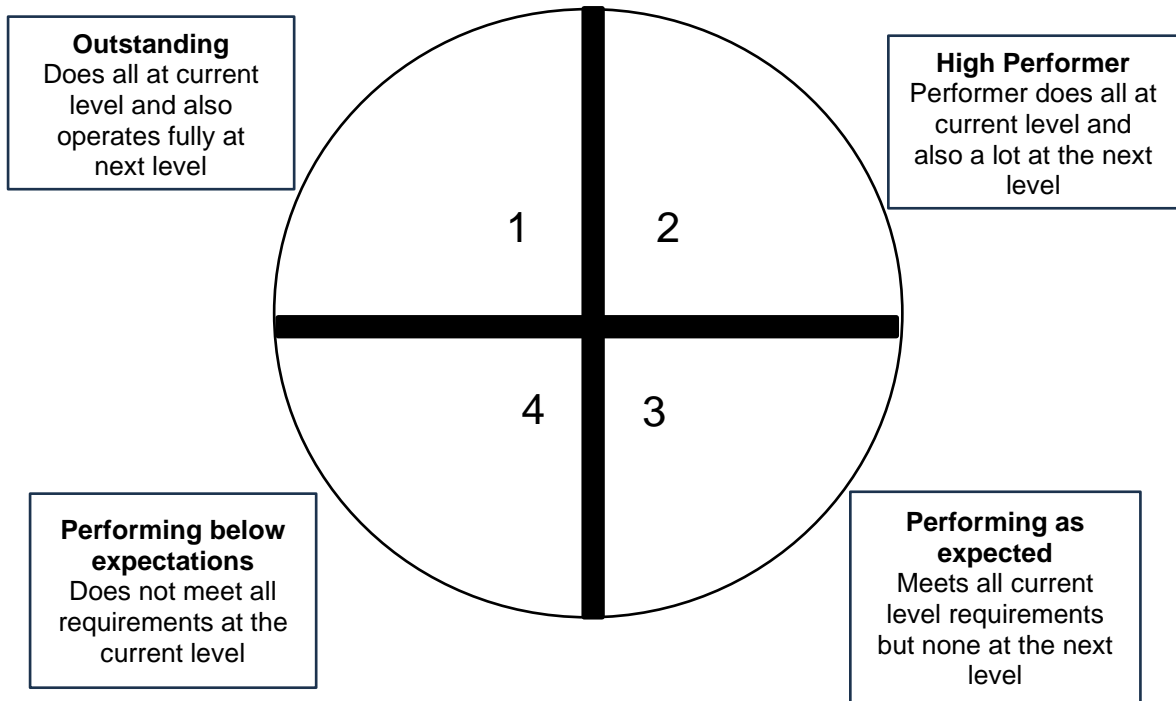
- I communicate confidently in a clear, concise and articulate manner – verbally and in written form.
- I actively listen and confirm my understanding by asking appropriate questions.
- I communicate with empathy.
- I adapt my communication style to meet the needs of the situation and audience.
- I minimise the impact of my potential blind spots by deliberately engaging with people different to me.
- I build rapport quickly with others and engage personally with my colleagues and clients.
- I keep others well informed about progress and outcomes.

Relationships – Senior Associate level

- I use straightforward communication, in a structured way, when influencing others.
- I read situations and am sensitive to others, modifying my behaviour to build quality, diverse relationships.
- I seek and explore the background and views of others, especially when they are different to my own.
- I am open about myself, when appropriate, to build trust.
- I communicate with my clients, regularly updating them and sharing progress.

ANNEXURE I2: Trainee monitoring rating guidance

Ratings



1 = Outstanding

The person consistently performs at the highest standards given their relative experience. They make significant contributions well beyond their normal job responsibilities. Examples may include:

- **Consistently** goes beyond what is required
- Needs **little direction** – picks up new skills quickly and easily
- **Innovative** – brings new ideas to the attention of the appropriate individuals
- **Proactive** – takes initiative on the next steps, always thinking ahead
- Displays **superior technical abilities**
- **Anticipates** issues, problems or opportunities; **proactively addresses solutions** appropriately
- **Leader** in several areas – **presence** is known within team or office
- Demonstrates **excellent communication skills**
- Develops **strong relationships** both internally and externally
- Adheres to **all** client and administrative **deadlines**

2 = High Performer

This person frequently exceeds performance and behaviour expectations given their relative experience. They contribute beyond their normal job responsibilities and behaviours. Examples may include:

- Contributes positively to the team
- Periodically offers suggestions for improvements/innovations
- Completes tasks/responsibilities with minimal direction
- Displays strong technical abilities
- Is able to identify issues and begin to propose solutions – **effective problem solver**
- **Strong ownership** and responsibility
- Presents herself/himself well to clients/superiors
- **Communicates effectively** with clients, superiors and peers
- **Emerging as a leader** within the team and the office

3 = Performing As Expected

This person demonstrates the performance, skills, and behaviours required for their current experience level. They perform sufficiently based on expectations and may occasionally exceed expectations. Examples may include:

- **Accomplishes** what is asked/required
- Able to **take learning from one experience and apply it to others**
- Understands technical concepts and **applies them appropriately**
- Effectively **performs tasks** with the appropriate level of guidance
- Works effectively with a team
- **Meets deadlines**, both client and administrative
- Takes ownership and responsibility for assignments
- Begins to **identify issues** appropriate for level of experience
- **Communicates effectively**
- Meets Career Progression Framework requirements by demonstrating required behaviours to expected levels

4 = Performing Below Expectations

This person has not consistently demonstrated the skills required for their current experience level. Examples may include:

- Inconsistent performance trend
- Requires a lot of direction to complete job responsibilities
- Has difficulty communicating or fails to communicate with clients, superiors and/or peers
- Lacks initiative
- Inability to apply learning from one experience to the next
- No exposure to a particular activity due to lack of interest, motivation and/or ability to perform task
- Has difficulty understanding technical concepts relative to job responsibilities

ANNEXURE I3: Trainee monitoring feedback

Please create a copy of this document on YOUR drive to avoid anyone overriding any information on this document			
<h2>Performance Feedback</h2>			
To be Completed by Reviewee			
Reviewee name:		Client/Project/Task Name (100 characters max.)	
Reviewee grade:	2	Hours worked:	TBC
Reviewee's coach:		Please describe your role & responsibilities for the assigned role covered under the review	Did not demonstrate at level Partially demonstrated at level Demonstrated at level Partially demonstrated at next level Demonstrated at next level
Coach signature			
Reviewer name:		Refer to the detailed PC&D that was sent prior to the new PC&D template issued.	
Reviewer grade:	Manager, Associate Director		
Reviewer office location:			
FY:			
Date:	10/02/2017		
Self-Assessment (to be completed by the reviewee)	Self Snap-shot. Please select rating from drop down list (double click on the arrow)	Reviewer snapshot (To be completed by the reviewer)	Please select rating from drop down list (double click on the arrow)
<i>Whole leadership</i>	Demonstrated at next level	<i>Whole leadership</i>	Demonstrated at next level
<i>Business acumen</i>	Demonstrated at next level	<i>Business acumen</i>	Partially Demonstrated at next level
<i>Technical capabilities</i>	Demonstrated at next level	<i>Technical capabilities</i>	Demonstrated at next level
<i>Global acumen</i>	Demonstrated at next level	<i>Global acumen</i>	Partially Demonstrated at next level
<i>Relationships</i>	Demonstrated at next level	<i>Relationships</i>	Partially Demonstrated at next level
Reviewee Comments - (Limited to 300 characters only. Should you exceed the maximum number of characters your input will be deleted)			
I completed all of the planning with limited CN's and within the expected time period. I completed the complex accounts receivable FSLI on the FS entity. I facilitated the SDC requests. I coached the first years providing sufficient guidance and motivation.			

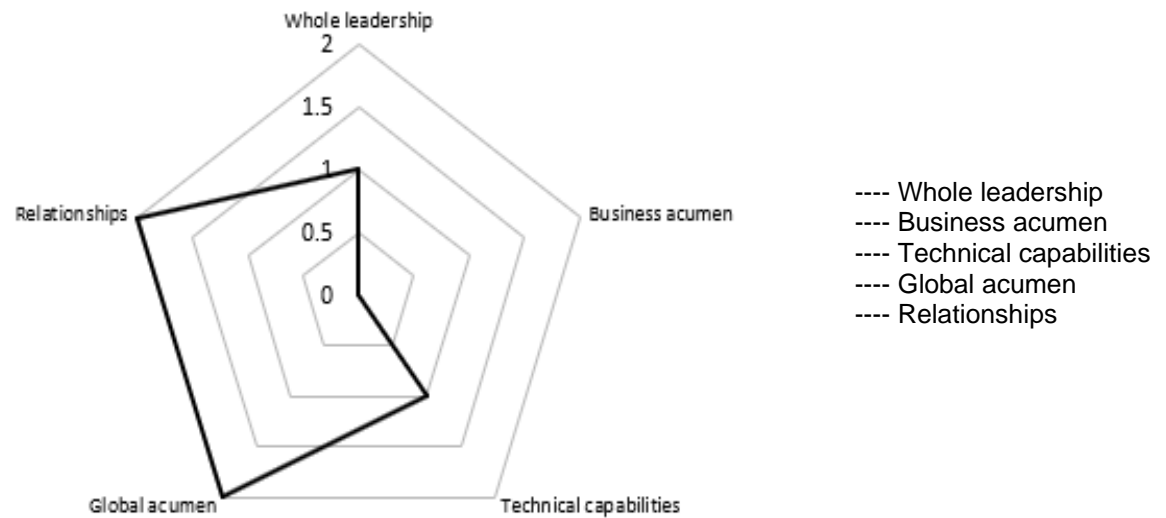
Reviewer comments - (Limited to 300 characters only. Should you exceed the maximum number of characters your input will be deleted)

Secondary Reviewer comments - (Limited to 300 characters only. Should you exceed the maximum number of characters your input will be deleted)

Overall Reviewer Rating

(double click on the arrow)

2 - Exceeding - Meets all and exceeds some of their agreed objectives. Frequently demonstrates behaviours and skills above those expected from someone at their grade and level.



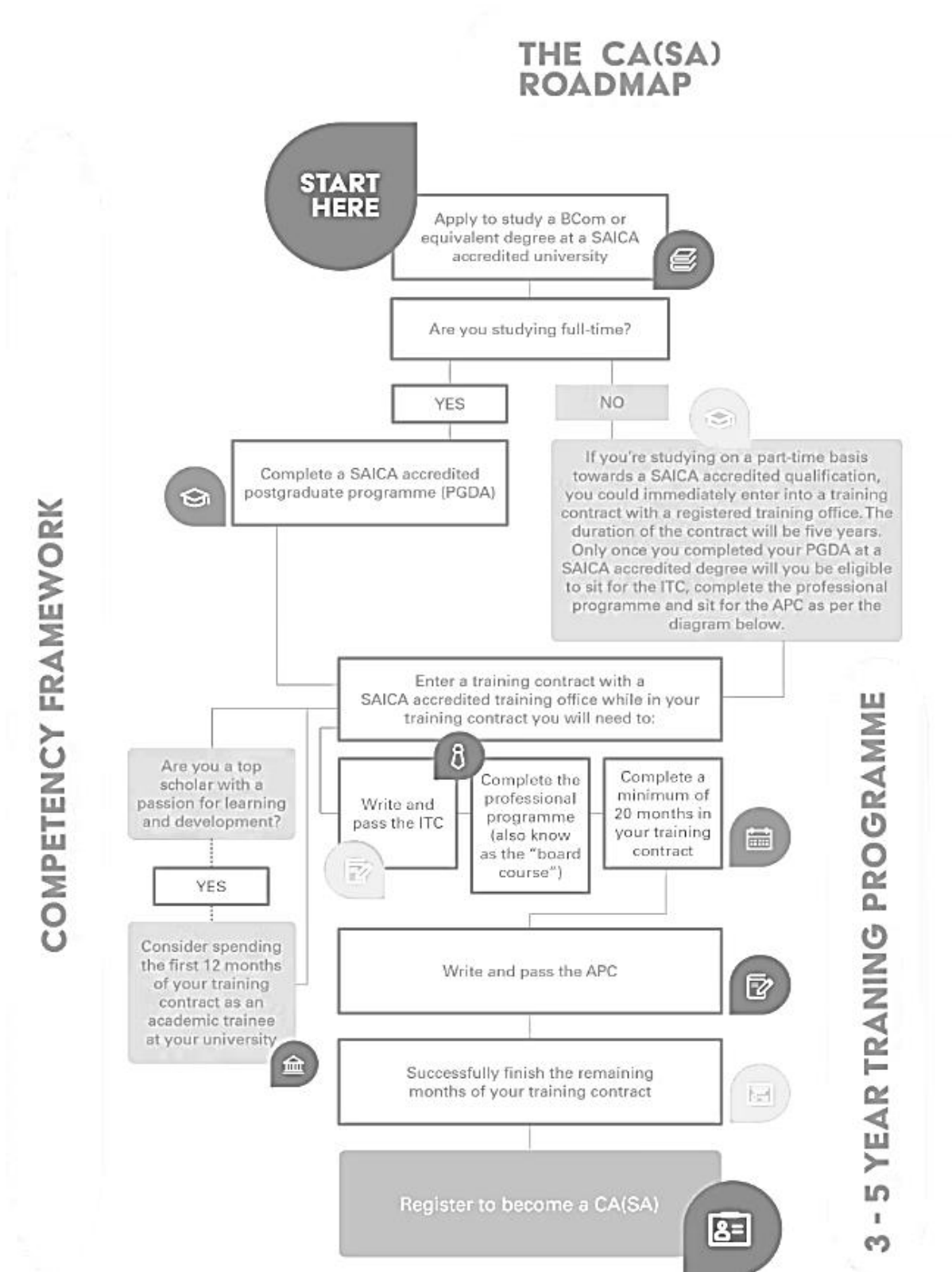
ANNEXURE J: Duration of training contract

IRBA requirements for the duration of training contract

Entrance requirement category	Minimum contract term	Minimum hours	
		Work attendance	Core experience
Holder of a university degree (relevant or non-relevant)	36 months	4500	3600
Holder of a technical diploma (relevant or non-relevant)	48 months	6000	4800
Holder of a matriculation exemption certificate	60 months	7500	6000

Source: IRBA 2013:67

ANNEXURE K: Pathway to becoming a CA(SA)



Source: SAICA 2024b