



Global Conference on Business and Economics Research (GCBER) 2017
14-15 August 2017, Universiti Putra Malaysia, Malaysia

Future Chartered Accountants' Experience in the Malaysian Audit Firms: a Focus on Mentoring Supports

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Abstract

Mentoring in the workplace has become a demanding need in the accounting professions. Good mentoring support will improve the future chartered accountants' competencies. The International Federation of Accountants (IFAC) acknowledges the importance of mentoring supports by enforcing formal mentoring to IFAC member bodies, including the Malaysian Institute of Accountants (MIA). In Malaysia, there is little investigation on how future chartered accountants obtain mentoring supports throughout their working experience, particularly in the audit firms. Therefore, the objective of this study is to investigate the Malaysian chartered accountants' experience in obtaining mentoring supports namely career and psychological supports, using the lens of mentoring theory. Interviews with eight future chartered accountants in Malaysia, who are currently undertaking the three years working experience to qualify as chartered accountants. The interviews were transcribed, coded and categorized into themes. The findings show that the process of mentoring supports are contextual to the number of chartered accountants in the workplace, workplace mentor-mentee initiative, career and psychosocial supports and peer mentoring. Although this study has a small sample, it is able to provide the understanding on the mentoring supports obtained by future chartered accountants in the big four and non-big four audit firms. This study makes two contributions: the enhancement of knowledge on mentoring and can assist policy makers in monitoring the mentoring supports obtained by the Malaysian future chartered accountants throughout their working experience.

Keywords: Mentoring supports, mentoring theory, Malaysian future chartered accountants

1. INTRODUCTION

The accounting professions in Malaysia and other countries are facing the challenge of changing accounting landscape. The accounting landscape has changed due to the improvement in the legal requirement and technology (Annisette & Trivedi, 2013; CSAP, 2014; Goretzki, Strauss, & Weber, 2013; Liguori & Steccolini, 2014). These changes have transformed the way businesses operate. As a result, the market is expecting the future chartered accountants to be equipped with the competencies that could create values to the businesses. For this study, future chartered accountant refers to the Malaysian accounting graduates who are in the process of obtaining three years working experience in fulfilment of the prerequisite by the Malaysian Institute of Accountants (MIA).

In Malaysia, changes in the legal requirements occur because of the convergence to International Financial Reporting Standards (IFRS) (Mustafa & Singh, 2012; Yeow & Mahzan, 2013), continuous improvement of audit quality (AOB, 2015), implementation of Companies Act 2016 and Malaysian Code of Corporate Governance 2016 (MIA, 2017; SC, 2016), implementation of Good and Services Tax (GST) (Abdul Mansor & Ilias, 2013;

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Muhammad, 2017; Sanusi, Omar, & Sanusi, 2015) and technological advancement has increased the speed of financial transactions (Tarmidi, Rasid, Alrazi, & Roni, 2014). In facing these changes, future chartered accountants should be equipped with the technical and generic competencies during the working experience (AOB, 2015; CSAP, 2014). To ensure that the future chartered accountants obtain a proper guidance during the working experience, IFAC requires good mentoring in the workplace.

Mentoring at the workplace is an important process to transform novices to professionals (Eraut, Steadman, & Furner, 2004; Eraut, 2009). IFAC recognizes the importance of mentoring in the workplace, thus, enforces that every future chartered accountant should obtain formal mentoring in the workplace, prior to becoming an IFAC member (IFAC, 2017). IFAC gives flexibility to every IFAC member body to design the mentoring mechanism. To ensure that every future chartered accountant obtains good mentoring supports, only IFAC member is eligible to be a mentor. In the context of MIA, the IFAC member refers to the chartered accountant of MIA. Since 2009, MIA encourages the chartered accountants to closely mentor the future chartered accountants throughout the working experience (MIA, 2014). With good mentoring, at the end of the three years working experience, the future chartered accountants should be able to demonstrate the technical and generic competencies. Currently, not much is known on how Malaysian future chartered accountants obtain the mentoring supports throughout the three years working experience. This study argues that if the future chartered accountants were obtaining good mentoring support, they would have better competencies. This argument is based on empirical evidences from studies that discovered the future chartered accountants would be more competent when they obtained good mentoring support (Nouri & Parker, 2013; Reinstein et al., 2013). Therefore, this study investigates the experience of Malaysian future chartered accountants in the workplace by focusing on how they obtain the mentoring supports. This study uses the concept of mentoring supports from the lens of mentoring theory.

The paper has four sections. The first section discusses mentoring in the pathway to become chartered accountant of MIA, theoretical lens of mentoring supports and literatures on mentoring supports in the accounting profession. The second section explains the research methodology. The third section discusses the findings of the study and finally the conclusion.

2. LITERATURE REVIEW

2.1 Mentoring in the Pathway to become Chartered Accountant of MIA

In Malaysia, chartered accountant is a highly qualified professional and governed by the Accountants Act 1967. Only members of MIA can be called chartered accountants in Malaysia (Nasir, Ghani, & Said, 2009). The qualification requirements for becoming chartered accountants are stated clearly in paragraph 15, Part IV of the Accountants Act 1967. It specifies one who intends to be chartered accountant has the option to go through any of three routes, namely Route 1, Route 2 and Route 3.

Route 1 requires the future chartered accountant to have obtained the university accounting degree recognized in Part I of the First Schedule of Accountants Act 1967. Subsequently, the future chartered accountant must obtain the three years working experience in the accounting professions. During the three years working experience, the individual should obtain mentoring supports from the formal mentor. At the end of the third year, the formal mentor will verify that the future chartered accountants are able to demonstrate the technical and generic competencies expected (MIA, 2014).

In contrast to Route 1, Route 2 and Route 3 do not only rely on formal mentor to guide and verify competencies but use examination as the mechanism to assess the ability of the individual to demonstrate competencies, which are professional examination (Route 2) and the Qualifying Examination (Route 3). The combination of mentoring and examination mechanism is able to reliably guide and assess the ability of future chartered accountants to demonstrate competencies (Wheeler, Low, & Samkin, 2014). In the case of Route 1, obtaining mentoring supports from the formal mentor is very important in improving the competencies of future chartered accountants. However, at present, the question of how future chartered accountants in Malaysia obtain mentoring supports remains unanswered.

2.2 Theoretical Lens on Mentoring Supports

This study uses the concepts from the mentoring theory in obtaining the initial understanding of mentoring supports (Kram, 1983; Kram, 1985; Ragins & Kram, 2007). Mentoring supports consist of two major functions, namely the career support and the psychosocial support. Mentors provide career support through sponsorship, exposure and visibility, coaching, protection and challenging assignments. On the other hand, the psychosocial support enhances the mentee's sense of proficiency, understand the identity in the profession, and effectiveness

in the work performance through role modeling, acceptance-and-confirmation, counseling, and friendship (Kram, 1983; Scandura & Pellegrini, 2007).

Prior studies discover mixed results on how career and psychosocial supports transformed the novices to professionals in various workplaces. For instance, in nursing and education professions, psychosocial support in the early mentoring relationship is essential to develop trust and friendship between the mentor and mentee (Lofthouse & Thomas, 2014; Sciarappa & Mason, 2014). Once the trust and friendship is developed, the mentees feel comfortable to share work difficulties and the mentors would be able to provide good career support accordingly (Lach et al., 2013; Lasater et al., 2014).

In the accounting profession, the career and psychosocial supports are investigated from the context of the mentoring outcomes such as staff turnover intentions and organizational commitment (Hall & Smith, 2009; Mcmanus & Subramaniam, 2014). Hall and Smith (2009) find that the presence or absence of mentoring supports does not have effect on the staff turnover intentions in the Australian audit firm. However, in other study, Mcmanus and Subramaniam (2014) investigated the mentoring supports in the Australian audit firm and find that career support has significant impact on the organizational commitments. However, the psychosocial support has no significant impact on the organisational commitment. These studies focus only on mentoring outcome rather than the process of providing mentoring support and the nature of mentoring. This study contributes to the literature by shifting the focus of prior studies to understanding the process of obtaining mentoring support. This understanding should provide invaluable insights on explaining the effectiveness of the mentoring.

2.3 Mentoring Supports in the Audit Firms

Over the years, accounting professions used mentoring in guiding young accountants to improve their competencies (Dirsmith & Covalleski, 1985; Herbohn, 2004; Scandura & Pellegrini, 2007; Scandura & Viator, 1994; Mcmanus & Subramaniam, 2014; Taylor & Curtis, 2016). The studies focus on the audit firms because of the varieties and the complexities of the job assignments. The mentoring was informal in 1980's until early year 2000s since there was no enforcement for formal mentoring in the audit firm. Informal mentoring occurs when there is no formal mentor appointment and there is no structured mechanism to mentor. On the other hand, formal mentoring requires official engagement between the future chartered accountants and mentors and there is a need to comply with the formal mentoring programme requirements. Dirsmith and Covalleski (1985) discovered that although formal mentoring was not enforced by IFAC, informal mentoring is able to control the skills development of young accountants in the audit firms.

In the subsequent years, a study on mentoring in the United States Big Eight audit firms discovered that informal mentoring continues benefiting the young accountants for its functions as career development, social support and role modelling (Scandura & Viator, 1994). Social support has a main function compared to career development and role modeling. Another study in the Big Five audit firms in Ireland finds that the career development, social support and role modelling are the mentoring supports (Barker, Monks, & Buckley, 1999). However, the career development was the most important function in mentoring. These two differences were because of the different cultural dimension. Malaysia, as a developing country, has a different cultural dimension as compared to United States and Ireland. Therefore, the process may require different needs of mentoring supports.

Prior studies have also reported that the size of audit firms influenced the extent of mentoring supports. It was because of the differences in the work environment between the big audit firms and small audit firms (Herbohn, 2004; Scandura & Viator, 1994). The work environment in the big audit firms are described as having extreme work stress and highly competitive. On the other hand, the work experience in the small audit firms was less stressful, exposures to diverse work and the young accountants are closer to senior staff. Thus, small audit firms would provide more meanings of mentoring due to closeness young accountants with the senior staff.

In addition to the firm size, millennial generation has different perceptions on mentoring supports. For instance, Reinstein, Sinason and Fogarty (2013) reported that millennial generation prefers interactive meetings that has a blend of technology compared to the X generation who prefers face-to-face meeting. The use of interactive meetings enables the millennial generation to obtain career support at any time and place. Durocher, Bujaki and Brouard (2014) reported that the Canadian audit firms consider the expectation of millennial generation by using technology for communication. Since use of technology for communication is influencing the mentoring supports, it is important for this study to explore on its usage.

In Malaysia, the Audit Oversight Board (AOB) discovered that both big four audit firms and non-big four audit firms face challenges on retaining competent future chartered accountants (AOB, 2015). As suggested by

Mcmanus and Subramaniam (2014), good mentoring is important for audit firms to ensure that the young staff is competent in performing audit for public interest entities (PIE). Although majority of Malaysian non-big four audit firms are currently having a minimum of one public interest entity as clients, they faced a challenge of having sufficient competent professionals to perform the audit works for PIE. AOB discovered that auditing the public interest entity creates work stress among the future chartered accountants, thus, they tender resignation. This matter affect the firms' ability to retain the future chartered accountants. In this regards, good mentoring would help to avoid the resignation of the future chartered accountants. Through mentoring supports, the future chartered accountants would be able to share their work stress with the mentors. At the same time, the mentors will guide the future chartered accountants on how to handle it.

According to AOB (2015), in contrast to non-big four audit firm, the big four audit firms have more resources to perform audit for the PIEs. However, the big four audit firms have specialized job functions. Therefore, the future chartered accountants are mentored and trained based on their specialised nature of the job function. When the firms have a strong reliance on a small group of staff, staff attrition is also contributing to in sufficient resources when the need arises. The process to mentor and train new staffs to possess similar competencies may take a long time.

3. RESEARCH METHODOLOGY

This study employs a qualitative methodology in investigating the mentoring supports in the big four audit firms and non-big four audit firms. A qualitative methodology considers the complexity of the mentoring supports experienced by the multiple Malaysian future chartered accountants (Merriam, 2009). This study uses purposeful sampling. MIA recommended the future chartered accountants from the MIA database of Malaysian audit firm. The recommended future chartered accountants graduated from the MIA recognized universities, listed under Part I of the Accountants Act 1967. They were informed about the research through email and telephone calls to obtain their consent to participate in this study.

The researchers conducted semi-structured interviews with eight future chartered accountants. Two of future chartered accountants gained their working experience in the two different big four audit firms in Kuala Lumpur. Six of them gained working experience in the non-big four audit firms in Selangor, Kuala Lumpur and Penang. The two future chartered accountants who worked in the two different big four audit firms specialized in the specific industries since the first day of working. The first future chartered accountant (interviewee 1) specialized in the manufacturing and property development industry. The second future chartered accountant (interviewee 2) specialized in the properties industry. The future chartered accountants (interviewee 3, 4 & 7) worked in the accounting department for the first three to six months of the working experience. They were trained to prepare the full account using the accounting software to develop the accounting skills and IT skills. They started doing audit works after 6 months of working. The other future chartered accountants (interviewee 5, 6 & 8) did not work in the accounting department in the early working years. They begin their working experience by doing audit for the non-active companies. Once they have understood the audit processes, they were assigned with more complex job assignment.

The researchers conducted each interview for thirty to fifty minutes. The researchers audiotaped the interviews with the consent from the interviewees and transcribed verbatim for analysis. During the analysis, the transcripts were coded using the Atlas.ti. The researchers observed the thematic patterns that emerged from the perspectives of interviewees.

4. FINDINGS AND DISCUSSION

Four themes emerged from the data analysis. They were number of chartered accountants in the workplace, workplace mentor-mentee initiative, career and psychosocial supports and peer mentoring.

4.1 Number of Chartered Accountants in the Workplace

Big four audit firms have many chartered accountants. The availability of many chartered accountants allows the future chartered accountant to choose the mentor that she is comfortable to work with. The future chartered accountant, who supported by the mentor of her own choice believed that she obtained close mentoring from the mentor.

Wherever she goes for the job assignments, she will make sure that I join the team. She monitored how I progressed. There were situations that I feel I cannot do the job assignments, but she knew I could do it.

She will push my capability to the maximum limit. From that, I discovered that I actually know how to do the job. (Interviewee 1)

This situation supports the mentoring concept. The mentee will admire the mentor for her expertise and have high expectation on what she could gain from the mentor (Kram, 1983). As time goes by, the mentee match the expectation and the real mentoring supports that she obtained from the mentor.

Kram (1983) prescribes that the mentor will assign less complex tasks in the beginning of the mentoring, then, gradually increase the complexity of the assigned tasks. However, the case of interviewee 1 deviates from the concept. Due to the complex nature of the audit works in the big four audit firm, the mentor was not able to allow the mentee to handle the work by herself. She decided to perform the tasks together with the future chartered accountants in a team and it resulted due to good mentoring supports.

In contrast to the big four audit firms, non-big four audit firms have limited number of chartered accountants. In this study, the average number of chartered accountants in the non-big four audit firms is between two to four chartered accountants. They are either manager or the partner of the firm. Due to limited number of chartered accountants, the future chartered accountants had limited choices in selecting mentors. As a result, they were not able to choose the mentor that suit with their character preference resulting to surviving in getting along with the appointed mentor. Some of the future chartered accountants feel that due to character differences, it was quite challenging to get along with mentor as well as to develop a good mentoring relationship. Inability to get along with the appointed mentor could cause the mentoring to be dysfunctional (Hamlin & Sage, 2011).

4.2 Workplace Mentor-mentee Initiative

The two big four audit firms have the workplace mentor-mentee initiatives. The firms assigned every new staff with a mentor. The mentor should be a certified public accountant or chartered accountant from the same specialised industry. Thus, the firms comply with the IFAC requirement on the eligibility of mentor (IFAC, 2017). The different between the two cases are the freedom to choose mentor. This freedom has affected the relationship between the mentor and mentee. The future chartered accountants who has no freedom to choose mentor, had the opportunity was having a chance to meet the mentor only once a year.

I was assigned a mentor by my firm. However, he did not monitor every job that I did. Every year, he was just asking whether I have issues or work difficulties. He provided guidance on how I could solve it. (Interviewee 2)

For the interviewee 1, the workplace mentor-mentee initiative set up the expected competencies that she should achieved within specified period. In the event that she could not achieve it, the firm will send her for a counselling with other manager in the firm. The manager could be from the same or different specialised industry. He will give advice on how to solve the issues related to work performance. This situation contradicts with the case of interviewee 2 since the firm did not specify any expected competencies that the future chartered accountant should achieve.

The non-big four audit firms did not have any workplace mentor-mentee initiative. There was no specific mentor assigned by the workplace to the future chartered accountants. Informal mentoring occurs throughout the work performance. The future chartered accountants obtain informal mentoring either from the seniors or from chartered accountants in the firm to ensure that the work performance could meet the clients' demand.

4.3 Career and Psychosocial Support

In the big four audit firm, the nature of the job assignment is challenging and requires that future chartered accountants to possess the relevant technical knowledge. Thus, obtaining career support is important in performing the audit works. Interviewee 1 gained career support through weekly face-to-face discussion with the mentor. When the mentor was busy, she would use technology for communication such as using email and WhatsApp application. At the same time, the interviewee 1 developed friendship within a year. Thus, the psychological support occurs naturally. In the big four audit firm, future chartered accountants obtain additional supports through training, to improve their technical competencies, particularly on the new compliance requirements.

In the non-big four audit firms that have two chartered accountants, the future chartered accountants learned by themselves because they were not consistently mentored. This is because the chartered accountants were also the partners of the firm. They have big responsibilities in the firm. The partners of the non-big four firm struggle to

do marketing to increase the number of the clients in the firm. The marketing effort is important for the survival of the firm, however, taking a lot of partners' time. As a result, their time to focus on mentoring is limited. This will affect the frequency of face-to-face meeting or the future chartered accountants may perceive that the chartered accountants are not approachable (Hamlin & Sage, 2011; Kram, 1985).

She coaches me about the basic knowledge only. She was quite busy because sometime she has to go out for marketing to secure more clients for the firm. (Interviewee 3)

The other future chartered accountants in the non-big audit firm improved their competencies by doing the job assignment. They obtained the career supports when the chartered accountant reviewed the job assignment. They had discussions with the chartered accountants to clarify any technical difficulties.

Besides that, role modeling exists in the non-big four audit firms. The mentor becomes the role model for the future chartered accountants. The future chartered accountants learned from observing how chartered accountants perform works, communicating with clients and applying the relevant technical knowledge in work performance. Although the mentor did not closely mentor the future chartered accountants, learning through observation helped to improve the mentee's competencies.

In the non-big audit firm, not everybody has equal chance to attend the training due to the high costs involved. As a result, the firm will only send the representative to the training and that person is responsible to conduct training at the workplace. The interviewees 3, 4 and 7 perceived that the ongoing workplace trainings help them to improve their competencies. Furthermore, they have chance to have face-to-face discussion during the training and able to clarify the doubts on technical knowledge.

From the perspective of career and psychosocial supports, this study discovers that the experience of future chartered accountants in both big four audit firms and non-big audit firms are contextual to the nature of the job assignments and the mentors' character. Thus, the size of the firm does not indicate that the future chartered accountants in the big four audit firms are getting better mentoring supports compared to the future chartered accountants in the non-big four audit firms.

4.4 Peer Mentoring

The future chartered accountants from both the big four audit firm and non big four audit firm obtained support from seniors. The seniors reviewed their works before submitting it to the manager. Informally, the seniors do perform mentoring roles such as coaching and friendship.

In the early years of working, I follow my seniors. They coach me on how to do audit, how to do sampling, reviewing my work and how to request the management accounts from the clients. (Interviewee 5)

Most of the future chartered accountants agreed that support from peers help to improve competencies. Particularly, it helps to reduce the dependency on the mentors in solving urgent issues related to the work difficulty. This is because when the chartered accountants in the firms were having heavy workloads, they were not able to provide the relevant mentoring supports.

5. CONCLUSION

This study investigates the experience of Malaysian future chartered accountants in the workplace by focusing on how they obtain the mentoring supports, from the lens of mentoring theory. Data were collected from the Malaysian future chartered accountants who were working in the big four audit firms and the non-big four audit firms. This study discovered that mentoring supports are contextual to the number of chartered accountants in the workplace, workplace mentor-mentee initiative, career and psychosocial support and peer mentoring.

The insights on mentoring supports in the Malaysian audit firms will assist the policy maker in monitoring the process of gaining working experience among Malaysian future chartered accountants. In the theoretical perspective, this study extends the knowledge on mentoring from the context of the accounting profession in Malaysia. Although the number of interviewees was small, this study contributes to understanding of the nature and process of mentoring supports in Malaysian audit firms. Future studies may do a bigger sampling or investigate in the other type of workplaces.

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