


KEY CHALLENGES OF WORK-BASED LEARNING APPLICATION IN TEACHING AND LEARNING STRATEGIES FOR ACCOUNTING PROGRAMS

 Zuraeda
IBRAHIM^{1*}

 Nur Ashikin
ISHAK²

 Zafiruddin
BAHARUM³

 Noorlaila
GHAZALI⁴

 Rozainun Hj AB.
AZIZ⁵

^{1,2,3,4,5} Faculty of Accountancy, Universiti Teknologi MARA, Malaysia.

¹Email: zurae229@uitm.edu.my Tel: +6012-5213696

²Email: nurashikin1200@uitm.edu.my Tel: +6019-634 7836

³Email: zafiruddin@uitm.edu.my Tel: +6019-519 1000

⁴Email: noor1278@salam.uitm.edu.my Tel: +6019-273 8566

⁵Email: rozainun@uitm.edu.my Tel: +6019-221 5760



(+ Corresponding author)

ABSTRACT

Article History

Received: 25 April 2019

Revised: 30 July 2019

Accepted: 4 September 2019

Published: 1 November 2019

Keywords

Work-based learning
Experiential learning theory
Teaching and learning practices
Institution of higher learning
Academic acceptance
Industries acceptance
Operationalization
Talent.

Malaysian Institutions of Higher Learning (IHLs) are expected to provide effective and innovative teaching and learning practices. Academics are to be of high quality and equipped with vital knowledge and skills to assist the IHLs in producing holistic and work-ready graduates. In order to meet these expectations, the implementation of a work-based learning (WBL) strategy is a possible significant learning strategy. However, obstacles and challenges accompany any implementation process. Hence, the purpose of this study is to identify and understand the key challenges faced by a group of academics who have incorporated a work-based learning (WBL) strategy into their teaching and learning activities. In an attempt to reach an inductive conclusion, the researchers used observations as main research strategy, supported with indirect oral interviews as additional sources of evidence. The research processes observed those people who were directly or indirectly involved in implementation of WBL at the Teaching Accountancy Firm Salihin – UiTM, Faculty of Accountancy, Universiti Teknologi MARA. Their observations and indirect oral interviews regarding the WBL implementation started on 1 March 2017, and data gathering processes were conducted during the first half of the second year of the WBL implementation. The main findings revealed that academic acceptance, industries' acceptance, operationalization, and talent are the key challenges faced by participants. In conclusion, smooth and effective implementation of the WBL can be achieved if these four key challenges can be resolved in advance.

Contribution/Originality: The findings of this study contribute significantly to the development of knowledge in the field of accounting education, and will benefit other institutions of higher learning that may be planning to adopt WBL as a Teaching and Learning (T&L) strategy. Additionally, the findings constitute new knowledge and do not simply confirm previous findings; therefore this new knowledge would prove useful for understanding problematic intangibles.

1. INTRODUCTION

Accounting education refers to a process of preparing an individual to become a professional who can perform various functions, not limited to inspection and interpretation of financial figures (Littleton, 1942; Watson *et al.*, 2007). Currently, most institutions of higher learning (IHLs) in Malaysia offer accounting programmes at various levels to their students.

However, industry and universities hold different expectations of graduates in accountancy. Universities aim to equip graduates with general and basic knowledge of the accounting discipline and expect the industry to provide specific training. The industry, however, on the other hand, expects graduates to be 'job ready', which many fresh graduates are unable to fulfil, even part-time or mature students with working experience fail to meet these expectations (De La Harpe *et al.*, 2000; Hodges and Burchell, 2003). The universities though take steps to provide exposure to students of the industry by inviting speakers to give talks on industry specific topics or by scheduling industry visits and providing internships. Regardless of these initiatives, industry continues to perceive that university graduates lack employability skills.

Several initiatives have been introduced by the Malaysian government to bridge the gap between theory and practice; for example, by establishing certain programmes such as One Malaysia Training Scheme (SL1M), Two Years in University, Two Years in Industry (2u2i), and the Teaching Accountancy Firm (TAF). In line with the expectations of the employers, and the public at large and the Vision 2020, there are also other initiatives like the eleventh Malaysian Plan (RMK-11), as embodied in Universiti Teknologi MARA's (UiTM's) vision, mission and objectives. The Faculty of Accountancy, as one of the niche faculties in UiTM, has also embarked on a work-based learning (WBL) initiative. This initiative is based on collaboration between academics, students, and industries to materialize the 2u2i concept introduced by the Ministry of Higher Education since the year 2015. The initiative was implemented to ensure that the Faculty can maintain its leadership position in accounting education, with the ultimate objectives to preserve the high employability rate of its graduates as well as to ensure that accounting graduates from UiTM are highly regarded and are on demand by reputable employers.

Most of the literature on strategies for teaching accounting courses focuses on pedagogical orientations in teaching and learning (Coetzee and Schmulian, 2012; Dockter, 2012; Raux, 2012). Previous studies have recommended several teaching methods that could be applied simultaneously in the delivery of accounting knowledge, such as accounting simulations (Steenkamp and Rudman, 2007) interactive learning activities or live cases (Raux, 2012; Helyer and Lee, 2014; Grassberger and Wilder, 2015) case studies (Libby, 1991; Handal *et al.*, 2011; Keevy, 2016) and instructional technologies (Faux, 2008; Mo, 2011). However, it appears that only a limited number of studies explore, identify, and examine the obstacles and challenges faced by academics who expend their efforts to incorporate particular Teaching And Learning (T&L) strategies in their T&L activities.

Hence, in line with the current demands for effective T&L strategies, the main objective of this study was to identify and understand the challenges faced by WBL implementers at the Faculty of Accountancy, UiTM. It is expected that the findings of this study would contribute significantly to the development of knowledge in the field of accounting education, and also benefit other institutions of higher learning that may be planning to adopt a similar strategy.

The remainder of this article is organized as follows: the second section explains briefly the Teaching Accountancy Firm (TAF), which is the research setting of the current study, the third section summarizes the literature review of work-based learning and experiential learning theory, and the fourth section describes the research method. The fifth section presents the research findings, and the final section draws some conclusions.

2. TEACHING ACCOUNTANCY FIRM SALIHIN – UITM

The Faculty of Accountancy, UiTM was invited to collaborate with Salihin Chartered Accountants (SALIHIN) to develop the Teaching Accountancy Firm (TAF) at Salihin-UiTM. After extensive faculty discussions and

considerable reviews with the executive management of UiTM, an agreement was reached and the offer was accepted, giving rise to the establishment of TAF Salihin-UiTM on 10 December, 2016. Currently, the composition of TAF Salihin-UiTM consists of a chairman, two (2) joint management committee members, and five (5) fellows appointed from among the faculty.

TAF Salihin-UiTM is the first of its kind to take industrial engagement initiatives in facilitating learning and teaching of accounting programmes in any IHL. It is committed to the actualization of the national agenda and to prepare a competent, skilled and experienced workforce and, more importantly, to enhance graduate employability and to develop skillful and experienced academics. This beneficial effort is in line with the Ministry of Higher Education's National Graduate Employability Blueprint 2012-2017.

The meaningful collaboration between SALIHIN and UiTM also aims to provide academics and students of accounting with the opportunity to learn and gain hands-on experience in a professional environment. Real corporate work experience is expected to improve the quality of graduates from the perspective of generic skills application, efficient deployment of resources, and knowledge use. This is also in line with Experiential Learning Theory. It anticipates that those students who go through hands-on learning at TAF Salihin-UiTM would likely be able to produce the desired organizational outcomes and, therefore, would be ready to enter the realm of work immediately.

TAF Salihin-UiTM started its operation at Level 7, Faculty of Accountancy, UiTM Selangor in 2017. As a fast-growing, knowledge-based firm, one of its first challenges was to find the right business location. Next, since a strong client base is the primary source of business, TAF started to reach out to its existing network and other prospective organizations in early 2017 to promote its services. TAF Salihin-UiTM submitted and presented several working papers to several potential clients and business partners. An initial approach was also taken by TAF Salihin-UiTM to introduce and expose UiTM fellows to four (4) dimensions of the program prospectus which includes: complete account preparation, use of accounting software (SPS), auditing, and taxation, before they were given the task of overseeing students.

In May 2017, TAF started the account preparation service for three (3) small and medium businesses and it is expected to continue the service for new clients in coming years. In addition, SALIHIN will also provide advice and guidance in accounting and accounting software usage, as well as in auditing and taxation services to its new clients.

Pursuant to the Malaysia Education Blueprint 2015-2025 issued by the Ministry of Higher Education, TAF has also been entrusted to assist in the implementation of the 2u2i (Two University Two Industry (2u2i) and 3u1i (Three University, One Industry) academic programs. These initiatives aim to enhance students' learning experience based on the experience and services that can be explored off-campus or in industries where real life experience can be offered by participating industries. The programs also aim to increase the employability of graduates in Malaysia, particularly graduates of UiTM. However, at the end of 2017, the 2u2i and 3u1i academic program initiatives were still in the discussion and planning phase.

3. EXPERIENTIAL LEARNING THEORY AND WORK-BASED LEARNING

Experiential learning theory (ELT) suggests that knowledge creation involves interaction between two interdependent dimensions representing the processes of both acquiring experience and transforming the experience. The acquisition dimension presents two different modes of acquiring experience, namely Concrete Experience and Abstract Conceptualization. The first dimension suggests that some people obtain new information through direct experience with real world (Concrete Experience). In this case, the experience is grasped through a structured process called *apprehension* that allows people to know or sense what they feel around them instantaneously, without the need for rational enquiry or analytic confirmation (Kolb, 1984).

In contrast, the second dimension suggests that people tend to obtain new information through symbolic representation or through a thinking and analyzing process (Abstract Conceptualization) rather than relying on their senses or immersing themselves in concrete reality. This knowledge acquisition process is known as *comprehension* and it occurs when a person breaks down experience into meaningful events and places them within a symbolic system of culture and society (Kayes, 2002).

The transformation dimension includes two modes of transforming experience: Active Experimentation, and Reflective Observation. The first mode suggests that a few people prefer to become doers (Active Experimentation), while the second mode hints at such people who choose to carefully watch those who are involved in the experience and reflect on what happens (Reflective Observation).

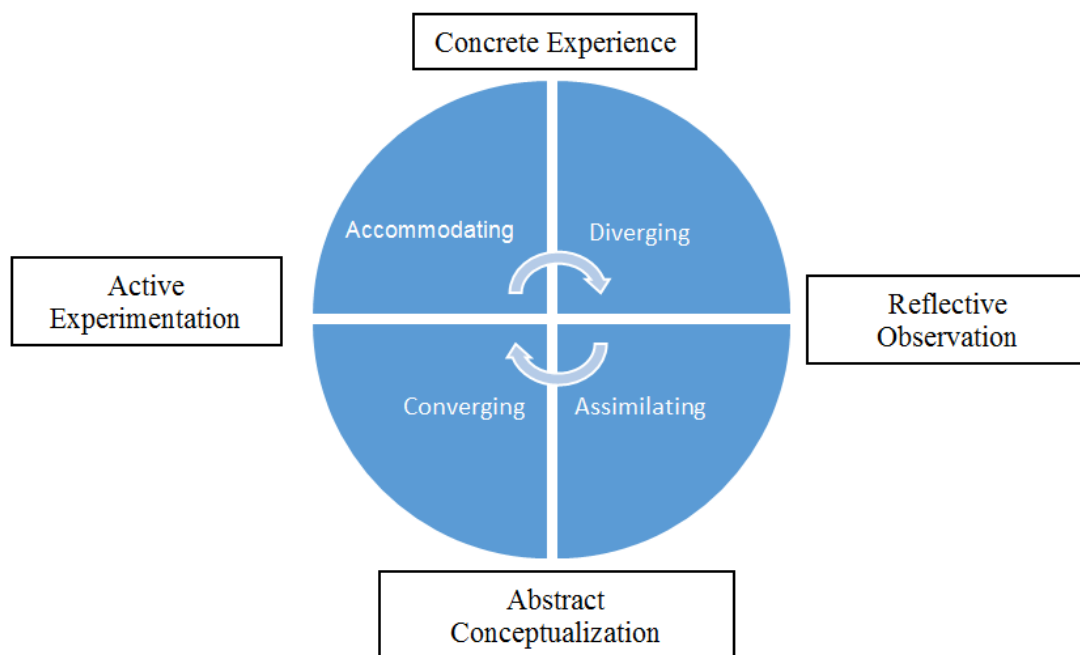


Figure-1. Kolb's theory of experiential learning.

Source: Adapted from Kolb (1984).

Experiential Learning Theory (ELT) also suggests that, for the learning process to occur, a person must always resolve the conflicts between concrete and abstract, and between active and reflective. These conflicts can be resolved by choosing the right learning styles for each learning dimension. Kolb *et al.* (1999) identified four prevailing learning styles: namely, diverging, assimilating, converging, and accommodating (as depicted in Figure 1). The dominant learning abilities under diverging style are concrete experience and reflective observation. People with the diverging style prefer to work in groups, listen with an open mind and receive personalized feedback. Meanwhile, the dominant learning abilities under assimilating style are abstract conceptualization and reflective observation. People with this style prefer reading, attending lectures, and exploring analytical models, while also willing to spend time to think about things. Another learning style is the converging style in which the dominant learning abilities are abstract conceptualization and active experimentation. People with this style prefer to experiment with new ideas, simulations, laboratory assignments, and practical applications. Lastly, under the accommodating style, the dominant learning abilities are concrete experience and active experimentation. People with the accommodating learning style prefer to work with others to get assignments done, to do field work, and to test out different approaches to completing a project.

In short, ELT advocates that experience is the foundation and most important source of learning (Holman *et al.*, 1997). Based on the four-stage learning cycle depicted under this theory, experience provides the basis for reflections. These reflections are later distilled into abstract concepts from which new implications for actions can

be drawn. These implications can be actively tested and serve as guides in creating new experiences (Kolb *et al.*, 1999). Furthermore, ELT also emphasizes the importance of educators exploiting various teaching methods so that students will get maximum benefits from the knowledge delivery process.

Subsequently, since IHLs are places where a student is trained to be a well-functioning member of society, ready with skills sought after by employers (Helyer and Lee, 2014) a work-based learning (WBL) strategy is consistent and essential with the ELT standpoint. WBL is also an equally effective and innovative teaching and learning strategy which demands that students get engaged in active learning techniques in order to gain a better educational experience (Raux, 2012). WBL activity is best exemplified in the use of a live case study, which is a work-based pedagogy that uses an authentic client who has a real-world problem with the intent of increasing students' appreciation of knowledge and improving long-term learning outcomes (Grassberger and Wilder, 2015).

One of the benefits of using WBL is that it provides real-life setting with an unpredictable and ambiguous scenario to participants. It furnishes value to the experiential learning, increases student motivation, and their interest in the subject matter; increases self-confidence, improves oral and written communication skills, enhances problem-solving skills through group interactions, improves judgment and understanding of real-world situations, and develops the ability to deal with situations of ambiguity (Grassberger and Wilder, 2015).

4. RESEARCH METHOD – A CASE STUDY BASED OBSERVATIONAL RESEARCH

With the prime intention to identify and understand the key challenges faced by a group of academics who have incorporated a work-based learning (WBL) strategy into their teaching and learning activities, this study was conducted in an inductive manner and observation is one of such methods of qualitative research which can be conducted to observe human activities or understand the physical settings in which such activities take place. This type of research is conducted in a controlled experiment or in settings that are the “natural” loci of those activities (Angrosino, 2005). In an attempt to arrive at an inductive conclusion, observation does not require the researcher to participate in such settings. Additionally, to sustain the level of objectivity and to avoid any potential bias, the observation process does not interfere with the people or activities under observation.

Observation also fits well with interpretive epistemology because this method studies the phenomena through the observation of people in their live situations. The ontological perspective of this method of study is that what exists is dependent upon what individuals perceive to exist. Morgan and Smircich (1980) stated that the core ontological assumption of this method is “reality as a social construction, i.e. the social world is a continuous process, created afresh in each encounter of everyday life as individuals impose themselves on their world to establish a realm of meaningful definition”. The epistemological perspective of this method, on the other hand, is one of subjective knowledge created by individuals, and its methodology entails the investigation of these individuals' worlds (Guba, 1990). The assumptions about human nature in this method is that humans create their realities (Morgan and Smircich, 1980).

For the purpose of this study, the implementation of this method involved three (3) main phases: pre-observation, observation, and post observation. In order to meet criteria for credibility, transferability, dependability, and conformity, this study also performed indirect oral interviews with the academics. Indirect oral interview is considered the best approach to accumulate reliable, honest, and unbiased data (Driscoll, 2011; Murgan, 2015).

4.1. Pre-Observation

Before a researcher begins work in any field, proper planning is a prerequisite. This planning is important to ensure that the objective of dependability as advised by Guba and Lincoln (1994) can be achieved. Dependability is important to ensure the merit of research in terms of trustworthiness (Bryman and Bell, 2007) and it can be achieved through proper safekeeping of complete records from the beginning till the end of the research process.

Therefore, at the planning stage, the researchers should:

- Define the purpose and outcomes of the study.
- Decide on the location and time duration to carry out the task.
- Identify whether this type of research has any related ethical issues or implications.
- Develop a simple list of items to be discovered.
- Decide on how to analyze and interpret the data.

Detailed discussions were carried out between the researchers and other participants involved in this case study and it was decided to follow general guidelines above in determining the purpose and outcomes of the study. The research setting was the Teaching Accountancy Firm Salihin-UiTM, Faculty of Accountancy, UiTM Puncak Alam Campus. The observation tasks took no longer than one year, from 1 March 2017 to 28 February 2018. Copious notes were written down during observations which were then used to develop the contextual background of the study. Note taking activities were guided by the list of attributes to be observed that had been prepared before the fieldwork. These included: academic acceptance, clients' acceptance, public acceptance, industry acceptance, office setting, talent, governance, and operationalization. For this task, Experiential Learning Theory and the concept of work-based learning were referred to. Importantly, the research processes were initiated without any preconceived ideas of what the findings would be.

4.2. Observations

For this study, to gain deeper insights in understanding the key challenges faced by a group of academics who have incorporated a work-based learning (WBL) strategy into their teaching and learning activities, the primary data which was collected from series of observations and indirect oral interviews was examined by a triangulation technique. A series of observations and indirect oral interviews were conducted without the target respondents being aware that they were being observed. The intention was to obtain authentic findings from research settings. Additionally, during the indirect oral interview processes the researchers only asked right questions to the right people as agreed during the planning stage. These indirect oral interview processes held concurrent with the observation procedures from 1st March 2017 to 30th April 2018.

4.3. Post Observations

The initially agreed duration of one year of this research had to be increased by additional two months, because research group members were striving to collect sufficient points for discussions. The group members would meet together to discuss the findings of individual observations. During these discussions, members experienced some difficulties in consolidating and reconciling the findings because each of them differed in their background, experience, and expectations. Although, they had agreed from the beginning that all group members should conduct the observations without any preconceived ideas, some of the group members were unable to put aside their preconceived ideas when conducting the fieldwork. Nevertheless, the members finally decided to take into consideration findings that were obtained by a majority of members. The themes that were agreed upon by the group to represent the findings are presented in Section 5.

5. FINDINGS AND DISCUSSION

As stated earlier, TAF is a privileged platform for academics and students to experience the actual working conditions in an accounting firm. However, implementation of the TAF initiative was not completely straightforward. This study aimed to identify and understand the key challenges faced by a group of academics who had incorporated a work-based learning (WBL) strategy into their teaching and learning activities. In an attempt to understand the key challenges, the researchers applied the context analysis in finding the themes and nodes.

Themes and nodes were identified based on research objectives and list of items that have been agreed to be discovered during pre-observations stage. The key findings of this study are presented as below.

5.1. Academic Acceptance

Successful implementation of a WBL at a university relies, among other things, on support from the institutional academia. This support can be obtained by ensuring that academics fully understand how WBL works and how they can contribute to its accomplishment. Without a clear structure and guidelines, it will be difficult to get the full support of the academics. TAF is a place where academics and students are given the opportunity to be trained, to do on-the-job training, and to get involved in the actual working environment. The job experience is that of a typical new graduate joining the accounting workforce, as a preparer of the books of accounts. In doing so, the graduates get the opportunity to apply what they had learned in class. Similarly, academics with little or no work experience will also get to see how actual vouchers and documents get translated into organized accounts and financial statements, ready to be submitted as per statutory requirements.

The academic acceptance of TAF is evidenced from the following inputs from the observers' notes, and from indirect oral interviews of the academics, as set out below (direct quotations from interviewees are italicized).

Academic 1

"...I don't really see how I can fit in the system and secondly, I am not sure how far my involvement with WBL will be reflected in my performance appraisal."

Additionally, among the senior academics, they felt that the 'clerical' work (junior accountant's work/tasks) done in TAF were not beneficial or did not give added value to the people involved in TAF. From the indirect oral interview with few academics, the following evidences were obtained:

Academic 2

"... I am having doubts on how WBL will provide additional value to the existing internship system. Besides having an unclear understanding, my past industrial experience is another factor that affects the level of acceptance, whereby I believe academics with relevant industrial experience are more receptive to the idea."

... "My point of view is that the senior academics should be involved with tasks related to advisory or consultation, which reflects their professionalism as an expert. The different perception may be because we, the senior lecturers, do not understand the ultimate aim/objective of TAF."

Academic 3

"Academics do agree that TAF will benefit the graduates in improving their employability by giving them industry-related experience. However, lack of detailed information on TAF has led the academics to question its existence. The concept of TAF is well documented but it is not clearly understood by some of them."

Academic 4

"Most of us have worked with UiTM for less than 5 years and we are more concerned about our career development in UiTM. For instance, one of the issues discussed during the meeting with the Dean (DM45 session) is the availability of funds to pay for publication of journal articles, as publication is one of the criteria that need to be fulfilled by the junior academics for confirmation of their jobs. The issue was raised because a few of us still do not have any significant research publication. Other than that, we are more concerned about the place for attachment since some of us still have not got permanent status from UiTM. In other words, TAF is not as important as our career development."

On the other hand, findings extracted from the observers' notes consistent with findings from indirect oral interviews. From the observations, it would seem that there is a lack of acceptance among some academics at the

beginning of the establishment of TAF. They are quite skeptical that their partner from the industry will take advantage of them. They believe that TAF will be used as a platform for their business partner to get more clients from UiTM itself and not for them (academics) to gain experience and generate income for the school. They are also not clear about TAF's objectives. Personal factors do have an impact on TAF perceptions.

Female academics were found to be more skeptical than the male academics. In addition, academics with higher positions (senior lecturer and above) showed more negative perceptions compared to younger academics. However, in terms of social and psychological factors, the majority of academics admitted that, through TAF, students and academics would enhance their knowledge and get direct experience from the real world. This would increase the employability of students and upgrade the academics' skill in teaching. In terms of contextual aspect, the majority of them did not have any disagreement. However, a few of the academics felt that TAF should be located in an urban area, such as Shah Alam, because of its proximity to industrial areas.

The above findings suggest that the acceptance of TAF among the academics tends to differ according to their age. The young academics are not really concerned about the establishment of TAF, unlike their older seniors. The acceptance of junior academics towards the implementation of TAF/WBL is understandable. At their career level they are not directly involved in TAF operations and are more focused on career development. They are also busy complying with the agenda of their school. Hence, it is concluded that a greater number of senior academics are skeptical of the existence of TAF because of their experience and knowledge. Their concerns were more on objectives, sustainability, and redundancy of tasks. However, there is also positive acceptance of WBL/TAF among academics. This may be due to the fact that academics themselves had prior industry working experience. TAF has also been seen as a convenient platform; this is significant, because if academics were to seek placement in a firm outside UiTM, they would have to go through the University's procedures, and might end up facing other issues, such as career delays and loss of pay.

5.2. Practitioners'/Industries' Acceptance

Acceptance by practitioners/industries varies as there were members from government agencies, commercial organizations, and other institutions among the practitioners/industries/institutions in TAF. Basically, potential clients had given good responses to the TAF initiative to generate income for UiTM. However, for certain agencies, due to some factors, e.g. the sensitive nature of the project; access to discussions on potential projects, it could not be granted. According to the series of observations and indirect oral interviews with representatives from industries, good, positive feedback was received from commercial organizations which promised future collaborations that would be beneficial to UiTM, students, and lecturers.

Findings transliterated from the observation notes confirmed that various meetings with industries show positive feedback. They all agreed that TAF is a one-of-a-kind initiative to realize the national agenda of producing competent graduates. The positive acceptance from industry might be because TAF claims to be able to close the gap between theory and practice. The industry needs to have graduates who are able to perform on-the-job skills, possess a positive attitude plus a sound knowledge of accounting. TAF-UiTM's initiative to get clients for accounting was seen as a good move by clients. They thought that it was a good initiative for graduates to gain practical experience in technical know-how of the accounting job rather than be excellent only in theory. Assistance given by practitioners was very much appreciated in order to help TAF members complete the hands-on experience in accounting jobs that they undertake. Industry representatives also believed that the exposure would assist lecturers to understand the job scope of a practitioner and appreciate the time and effort spent in practice.

Providing real industrial experience to students at a university is a challenging task. Generally, it is difficult to get commitment from people in the industry due to their limited resources and their different objectives. Sometimes, a mismatch between university's and company's objectives may delay the implementation process.

Additionally, the observation notes also verified that TAF managed to have a few meetings and discussions with practitioners and industries. They showed their support for TAF objectives and were willing to collaborate with TAF. A few SMEs have engaged in business with TAF and accepted our services. TAF also has been invited to conduct a few training sessions for small businesses. However, for government agencies, some projects were postponed and some were cancelled due to government budget constraints and failure to get approval from top management. Perhaps it was due to current economic conditions in Malaysia. On the other hand, TAF has more opportunities to collaborate with the banking sector, especially for microfinance projects and training. The collaboration would create a win-win situation among the SMEs, the banking sector, and TAF. This is a niche area that TAF should focus on.

As for SALIHIN, the guidance given by the firm can be termed very minimal during the period of study. There are many factors that contributed to this situation. First, it was the issue of confidentiality. SALIHIN had promised to give TAF several projects. However, due to confidentiality issues, the proposed collaborations to work on projects together were cancelled. Lecturers too were allowed very limited involvement in any company's project due to confidentiality issues, even if it is for educational and training purposes. However, in order to overcome the issue of data confidentiality, students were provided with dummy data instead of actual data. Second, there was also the time constraint as SALIHIN was also involved with other institutions of higher learning in Malaysia. With their limited capabilities in terms of human resources, SALIHIN was unable to guide or properly mentor TAF Salihin- UiTM to the extent that was expected. From the indirect oral interview; one of the academics who directly involved with the initiative, the following evidence was obtained to support the arguments:

Academic 3

"TAF should be reflecting a real practicing firm externally and internally. TAF UiTM for the time being is moving towards preparing its academics with industry-related knowledge, applying to UiTM for a proper premise, taking steps to embed real life case studies in existing teaching, and also involving students on some jobs suited to TAF's capability."

SALIHIN did promise several jobs to TAF, however, due to uncertainties and elements beyond its control, such as time constraints and confidential issues relating to a client, jobs were awarded to another firm in the last minute instead of SALIHIN TAF as expected. Although lecturers could find their own clients or secure their own projects in order to gain experience, but it was not a good solution because certain tasks may require licensing, previous track record, clients' trust, and good networking. One of the TAF management team, who is also an academic as follows, explained these:

Academic 5

"As academicians and government servants, job security is not a major problem. However, for a private entity, survival and sustainability are main concerns. To get business from potential clients is not an easy task. Among the critical success factors to attract clients, apart from your qualifications, are confidence, brand name, recommendations, experience, soft skills, and image. TAF, on its own, may be successful in getting jobs on a small scale. However, to be able to secure big projects, TAF will have to leverage on the SALIHIN brand."

From the industries' perspective, TAF is expected to be an established entity similar to teaching hospitals which have proven to produce doctors who are not just proficient in explaining theory but are also expert practitioners in the profession. The industry players' have concerns regarding several critical success factors that may determine the sustainability of TAF; namely, availability of clients, supportive university policies, active participation from students and academics, and government friendly policies and support.

5.3. Operationalization (Operationalizing the Program)

When a university and its industry partner jointly set up a business entity, whether it is for the purpose of education or income generation, issues of operationalizing the program will always come into the picture. Questions such as “To whom should we report?”, “Who should bring in the project?”, “How should the costs and profits be divided?”, “Do we need to disclose this to our partner?” are some of the examples of operationalization issues that need to be addressed. In short, being an entity under the control of two parties with different structures, cultures and objectives, it is always important to strike a balance, even though that may be easier said than done. Therefore, it is important that WBL be properly structured in line with the university’s program and curriculum setting as well as the national education blueprint. The management of the university must decide the best way to integrate WBL into the current system: whether it should be embedded into the existing program or it should have a separate arrangement. Factors such as separation of power, academic commitment, number of students affected, availability of industrial trainers, logistic issues, and syllabus review, among others, need to be considered.

Inputs from the observations and indirect interviews are given below to highlight certain flaws in the operationalization of TAF Salihin-UiTM.

From the indirect oral interview with the academics involved directly with TAF, the following evidence was obtained:

Academic 2

“After TAF UiTM was launched at the end of 2016, the following year of 2017 marked its first year of implementation. In the beginning phase of TAF UiTM, the involvement of a Joint Management Committee (JMC) UiTM was less than expected. The busy schedule of members of the top management-cum-JMC UiTM prevented them from being actively involved in TAF UiTM. Non-separation of powers between the faculty’s top management and the UiTM JMC made it difficult for TAF UiTM to progress. Only one JMC meeting was held in 2017. Issues that arose remained unresolved not only because of the non-participation of the JMC UiTM but also because there were differences of opinion between the two sides of the JMC.”

This statement was supported by one of the academics at the faculty:

Academic 4

“One example is the question of TAF’s office location which had conflict of opinions. A few of the JMC members believed that it would be better to start off with business engagement first, rather than thinking of the right location of TAF’s office. To the practitioner, however, it was very crucial to first determine the business location.”

Additionally, the teaching workload turned out to be a major challenge. As academics, TAF Fellows are required to teach, but it is impossible to teach and run a business at the same time with minimal guidance from the practitioner. Interviews from the academics justify these statements.

Academic 5

The consideration of the top management of UiTM to exempt the team from teaching for the first 6 months of TAF’s operation turned out to be a serious challenge to the team. Members tried to find clients, but failed. However, from the faculty’s perspective, it may have seemed that the team members were doing nothing. The concern for income generation has overcome the academic module. The academics, especially senior staff, are concerned about the young lecturers’ career path. How are they going to be evaluated? The new initiative is being questioned as it (TAF-UiTM) is a new thing and ambiguities inherent in it are being shared around. An academician is expected to focus on teaching and learning, research and consultancy, and not on income generation.

Findings from the observation notes revealed that in terms of operationalizing the WBL, there are a few other issues that need to be resolved. TAF did not get much support from SALIHIN in the first year of their joint operation. TAF members had to plan everything and find clients themselves. The job scope, roles and

responsibilities of the JMC, especially on SALIHIN'S part were also not clear. No corporate strategy was discussed jointly by JMC members among both parties. It has been all a one-sided effort. TAF members did not have the chance to learn and get experience from the SALIHIN team due to the issues of confidentiality. None of the TAF Fellows have experience in handling a company. They tend to rely heavily on SALIHIN. Because there are so many things to do, the implementers are unable to focus on a specific task; they tend to be out-of-focus. In terms of reporting activities, it was decided in a meeting that the JMC will update the relevant Deputy Deans. However, in a recent development, it was said that everything must be informed directly to the Dean. In this case, the organizational structure needs to be refined and amended.

Moreover, the TAF clients for accounting jobs were from the initiative of TAF UiTM. TAF Salihin-UiTM claims to be a branch of SALIHIN, and that firm was supposed to give full support to TAF UiTM. Clients for the business engagement promised by SALIHIN have also not yet materialised, as it was not easy to get a project within a short time. The involvement of the TAF team in projects secured by SALIHIN led to issues of confidentiality. That is why the TAF team needs to find its own clients in order to discharge its assigned roles and responsibility.

TAF UiTM should simulate the operationalization practiced by typical accounting firms out there, so that the understanding of practices is better. However, because it is attached to a faculty, it should have some ties and representatives from the management of the faculty. A way forward could be to consider detaching from the faculty and having a unit on its own, independent of the faculty, so that in terms of decisions and activities, the work scope will be determined more objectively in order to drive the TAF. There should still be a JMC between the audit firm and TAF in order to facilitate control and combined efforts. Once established as a registered accounting firm, this should be the way forward so that accounting-related work can be taken up by TAF. The model for the University's involvement would be similar to that of a teaching hospital, but in this case its business was accounting. Behind TAF are skillful consultants who are competent to deal with advisory jobs which are normally large and complicated in terms of task and objectives. TAF must take steps to utilize its resources by collaborating with SALIHIN in its marketing.

5.4. Talents

Although acquiring new skills and knowledge requires investment in time and effort, changing the attitude and working culture is even a bigger challenge. Having prior working experience in the industry might help to a certain extent, but embracing corporate culture in a non-corporate setting is a different issue. Likewise, it is important to have a proper structure and clear guidelines to keep people on track while juggling between the roles of an educator and a practitioner. Inputs from observers from their observations and indirect oral interviews with the faculty members are recorded below.

Academic 1

“WBL is not just about technical matters; it also relates to human factors and the environment. These elements may not be the same as in a classroom. Adaptation and soft skills are among the qualities that can be improved as a part of the technical aspect.”

From the observation, the team is being groomed as entrepreneurs. Some members also felt the pressure of their new role as income generators. The academic module that should also be the highlight of this effort has shown no progress. The accounting job secured by the TAF team and the difficulties faced in sorting and keying-in was not fully accepted by academicians. It was perceived that it was not lecturer's job to perform that kind of task.

From the indirect oral interview, one of the implementers mentioned that she has no industry-related experience. In the past 16 years, she has been involved only in teaching and learning. Throughout her service, she has never engaged herself with any practitioner. To quote from her:

“Being in TAF, having responsibility other than teaching and learning makes me wonder what kind of work is to be done, what are the expectations, how I am going to discharge my responsibility, am I able to do all the work, how I am supposed to deal with the practitioner, is my knowledge good enough and so forth. In a nut shell, I can say that I do not have the talent to do the industry practice. Throughout a year in TAF, day-to-day experience has given me some exposure in my social skills, being in a team, handling different kinds of people, problem solving, and also some administrative matters. Having team members that have the job skills or expertise has helped me to discharge my responsibility. Experience and exposure and support from the expert will develop a talent. My experience in the preparation of accounts taught me to be patient. I had to equip myself with new skills such as new tools in Excel in order to speed up the work. The experts really helped me out. However, my speed of learning will not be the same as someone in Gen Y. I believe talents can be developed but it needs to start at a young age. Individuals need to be groomed to be talented.”

Notes from Observer 3 stated that participations in TAF of people with different levels of background and position, from professor to lecturer, brings the culture of a relationship between a mentor and a mentee into the TAF environment. The team spirit is really tested when “big sisters” look after “younger brothers and sisters” and constantly motivate and give pep talks during low time. The current personnel on board are interested to contribute and move TAF forward, and their knowledge and attitude towards WBL confirm much potential that can be explored further. The following statements made by the academics at the faculty explained the situation:

Academic 4

“To work with seniors is a challenge for me as, being a junior, sometimes my point of view is not given consideration. and I take it as a challenge. However, it is undeniable; the seniors have ample knowledge and they look at things from a different perspective.”

Academic 5

“.... the Fellows thinking more about the details in operations sometimes make me tend to be a risk-averse person. This is because I kept thinking of so many jobs that need to be handled, and I'm afraid it is beyond my capability.”

Despite some reservations, TAF also managed to have positive impacts on people involved. TAF UiTM has a good combination of members in terms of gender, age, seniority, education level, and socioeconomic level. It includes professors, associate professors, senior lecturers, young lecturers and an administrator. Some of the members have prior industry-related experienced but others do not. Therefore, those who have more knowledge and experience can advise, assist and supervise other members. Academics' involvement in TAF has a positive impact on their career development. Their confidence level is enhanced because they are exposed to new things and meet people from the industry. They have to manage their time in an efficient manner to cope with the tasks/jobs given and meet any deadline given. They learnt to prioritize their tasks.

Findings from the observations and indirect oral interview performed by researchers revealed that academic acceptance, industries' acceptance, operationalization, and talent are the main themes that incorporate challenges and advantages of the WBL implementation at TAF Salihin-UiTM. These findings proposed that to ensure the smooth implementation of TAF, all these challenges should be properly managed and tackle at the early stage. This will encourage other institutions of higher learning to also adopt WBL as a T&L strategy.

6. CONCLUSION AND RECOMMENDATIONS

In this article we have discussed the findings gathered through observations and indirect oral interviews with personnel involved in the TAF Salihin-UiTM initiative. Starting with the issue surrounding the role of an institution of higher learning and differences in expectations held between academics and industries, we continued with a brief discussion of experiential learning theory and the concept of work-based learning. We also presented

the research setting; the Teaching Accountancy Firm Salihin-UiTM based in the Faculty of Accountancy and discussed the authentic experience in conducting observations and indirect oral interviews.

Based on the empirical evidence provided in this study, significant contributions of the study have been divided into three sections. First, findings from the study contribute to literature on the strategies for teaching accounting courses and, in particular, the study shows that acceptance by the academics affected, as well as by industries, Operationalization, and talent, are the key challenges that need to be further scrutinized to ensure smooth implementation of T&L strategies, specifically WBL. Second, this study also enhances understanding of the role and responsibilities of the relevant stakeholders. The issues reported in this study on the expectations of the relevant stakeholders (academicians and their industry partners) at different stages of WBL implementation need to be clearly defined and resolved before embarking on a WBL T&L strategy. Third, the findings from this study were obtained from observations and supported by indirect oral interviews. It was clear that academics, relevant authorities dealing with accounting curriculum development, and industries need to formulate a better T&L strategy, with established guidelines and policy papers. In conclusion, while the findings from this study can provide guidance notes for any institution planning to incorporate work-based learning into their curriculum, it should be emphasized that the challenges identified in this paper need to be addressed before any WBL is implemented.

With regard to the research method used in this study, as mentioned by Bryman and Bell (2007) the criteria for evaluating qualitative research depends on its credibility, transferability, dependability, and conformity. To achieve all the mentioned criteria, and to add value to an appropriate conceptual and theoretical framework, future studies can contribute further sources of evidence such as comprehensive document analysis. Suitable training for researchers involved and collection of further data is also needed before they can thoroughly write up their research findings and conclusions. It should also be noted that the findings from the observations in this study constitute new knowledge and do not simply confirm previous findings, and the application of this new knowledge is useful for understanding problematic intangibles.

Funding: This study received no specific financial support.

Competing Interests: The authors declare that they have no competing interests.

Contributors/Acknowledgement: All authors contributed equally to the conception and design of the study.

REFERENCES

- Angrosino, M.V., 2005. Recontextualizing observation: Ethnography, pedagogy, and the prospects for a progressive political agenda, In N. K. Denzin & Y. S. Lincoln (Eds.), *The Sage Handbook of Qualitative Research* (3rd Edn). London: SAGE Publications Inc. pp: 729-745.
- Bryman, A. and E. Bell, 2007. *Business research methods*. 2nd Edn., New York: Oxford University Press.
- Coetzee, S.A. and A. Schmulian, 2012. A critical analysis of the pedagogical approach employed in an introductory course to IFRS. *Issues in Accounting Education*, 27(1): 83-100. Available at: <https://doi.org/10.2308/iace-10220>.
- De La Harpe, B., A. Radloff and J. Wyber, 2000. Quality and generic (professional) skills. *Quality in Higher Education*, 6(3): 231-243. Available at: <https://doi.org/10.1080/13538320020005972>.
- Dockter, D., 2012. Problem-based learning in accounting. *American Journal of Business Education*, 5(5): 547-554.
- Driscoll, D.L., 2011. Introduction to primary research: Observations, surveys, and interviews. In L. Charles, and Z. Pavel, *Writing Spaces: Readings on Writing*, 2: 153-174.
- Faux, J., 2008. Supporting generic skills development in accounting through the simulation of unstructured case studies using video. *Asian Review of Accounting*, 16(2): 149-159. Available at: <https://doi.org/10.1108/13217340810889942>.
- Grassberger, R. and S. Wilder, 2015. Impacting student learning using a living case study. *Higher Education, Skills and Work-Based Learning*, 5(4): 369 – 382. Available at: <https://doi.org/10.1108/heswbl-05-2015-0030>.

- Guba, E.G., 1990. The alternative paradigm dialogue. In the Paradigm Dialogue (Guba. E.G. Ed), USA: Sage, Newbury Park, CA, pp: 17-30.
- Guba, E.G. and Y.S. Lincoln, 1994. Competing paradigms in qualitative research. In N. K. Denzin & Y. S. Lincoln (Eds.), Handbook of qualitative research. Thousand Oaks, CA: Sage. pp: 105-117.
- Handal, B., L. Wood and M. Muchatuta, 2011. Students' expectations of teaching: The business, accounting and economics experience. e-Journal of Business Education and Scholarship Teaching, 5(1): 1-18.
- Helyer, R. and D. Lee, 2014. The role of work experience in the future employability of higher education graduates. Higher Education Quarterly, 68(3): 348-372. Available at: <https://doi.org/10.1111/hequ.12055>.
- Hodges, D. and N. Burchell, 2003. Business graduate competencies: Employers' views on importance and performance. Asia-Pacific Journal of Cooperative Education, 4(2): 16-22.
- Holman, D., K. Pavlica and R. Thorpe, 1997. Rethinking Kolb's theory of experiential learning in management education: The contribution of social constructionism and activity theory. Management Learning, 28(2): 135-148. Available at: <https://doi.org/10.1177/1350507697282003>.
- Kayes, D.C., 2002. Experiential learning and its critics: Preserving the role of experience in management learning and education. Academy of Management Learning & Education, 1(2): 137-149. Available at: <https://doi.org/10.5465/amle.2002.8509336>.
- Keevy, M., 2016. Using case studies to transfer soft skills (also known as pervasive skills) empirical evidence. Meditari Accountancy Research, 24(3): 458-474. Available at: <https://doi.org/10.1108/medar-04-2015-0021>.
- Kolb, D.A., 1984. Experiential learning: Experience as the source of learning and development. Englewood Cliffs, N.J: Prentice-Hall, Inc.
- Kolb, D.A., R.E. Boyatzis and C. Mainemelis, 1999. Experiential learning theory: Previous research and new directions. In R. J. Sternberg and L. F. Zhang (Eds.), Perspectives on cognitive, learning, and thinking styles. NJ: Lawrence Erlbaum 2000. pp: 227-247.
- Libby, P.A., 1991. Barriers to using cases in accounting education. Issues in Accounting Education, 6(2): 193-213.
- Littleton, A.C., 1942. The meaning of accounting education. The Accounting Review, 17(3): 215-221. Available at: [https://doi.org/10.1016/0748-5751\(95\)00007-9](https://doi.org/10.1016/0748-5751(95)00007-9).
- Mo, S., 2011. Evidence on instructional technology and student engagement in an auditing course. Academy of Educational Leadership Journal, 15(4): 149-158.
- Morgan, G. and L. Smircich, 1980. The case for qualitative research. Academy of Management. The Academy of Management Review, 5(4): 491-500.
- Murgan, M.G., 2015. A critical analysis of the techniques for data gathering in legal research. Journal of Social Sciences and Humanities, 1(3): 266-274.
- Raux, D., 2012. An effective active approach for teaching accounting in the 21st century: Using active learning, an online course management system, and a student response system. Review of Business Research, 12(4): 86-100.
- Steenkamp, L. and R. Rudman, 2007. South African students' perceptions of the usefulness of an audit simulation. Meditari Accountancy Research, 15(2): 23-41. Available at: <https://doi.org/10.1108/10222529200700009>.
- Watson, S.F., B. Apostolou, J.M. Hassel and S.A. Webber, 2007. Accounting education literature review (2003-2005). Journal of Accounting Education, 25(1-2): 1-58. Available at: <https://doi.org/10.1016/j.jaccedu.2007.01.001>.

Views and opinions expressed in this article are the views and opinions of the author(s), International Journal of Education and Practice shall not be responsible or answerable for any loss, damage or liability etc. caused in relation to/arising out of the use of the content.