Chapter 11

Adult Learning in a Master's Program in Accounting and Auditing – key challenges and employer-university cooperation to enhance learning

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Abstract

The purpose of this paper is to conduct an analysis of the newly started Master's program in accounting and auditing (NMRR) at the University of South-Eastern Norway (USN) to identify challenges to students' learning, discuss these and then present possible solutions to the challenges. Data is collected in interviews with USN partner firms. We build on experiential learning theory (Jarvis, 2002; Kolb, 1984; Muller, 2015), as well as adult learning theory (Knowles, 1984; Knowles et al., 2015). We identify several challenges to adult learning related to the learning/professional context, the partner firms, and the students. Addressing these challenges, we suggest changes in learning activities emphasizing more focus on confidentiality issues and reflective practice. The paper contributes to a better understanding of challenges related to experiential learning and reflective practice and demonstrates how partner firms and the university together can contribute to the students' experiential learning in the setting of adult learning in accounting and auditing in the Nordic countries.

Keywords

Master's program; Accounting; Auditing; Experiential learning; Reflective practice; Confidentiality issues

1. Introduction

USN recently started a Master's program in accounting and auditing: "Master i regnskap og revisjon" (NMRR) in close cooperation with the accounting and auditing profession. The set-up of the NMRR program builds on the industry Master's program (IM) developed at USN that has been described by Muller (2015). All students work part-time at a USN partner firm, and their

coursework takes place over three years instead of the standard two-year period. The NMRR differs from the IM in that students who already work in the accounting and auditing profession can be enrolled in the program.

About the study program

To enter the NMRR program, the students must work in one of the partner firms, convince their current employer to sign a partner firm agreement or get hired by one of the partner firms. The NMRR program is set up as three-party agreement between the student, the university, and the respective partner firm. Approximately 30 students are admitted to the program every year, and 28 partner agreements have been signed. Some of the partners are large and have several students employed, while others are small and do not have students every year.

The goal of the NMRR program as an IM program is for the program to be professionally oriented and based on experiential learning as well as on reflective practice. The program provides an advanced specialized insight into financial accounting, auditing, valuation, tax law and corporate law. The aim of the program is for students to experience that the interplay between theoretical education and practice in the profession accelerates the process of becoming a skilled independent professional. To achieve this goal, a close collaboration with the partner companies was established in the design of the study model. Current learning activities in use in the program include cases, group work, student presentations, submission of papers, guest lectures and presentations by faculty staff.

Norwegian businesses are constantly evolving with more complicated business models; accordingly, and combined with the ongoing digital transformation, there is a need for increased competence among accountants and auditors (NOU 2017: 15; NOU 2018: 9). The professions in accounting and auditing (Gulbrandsen, 2014; Slagstad, 2008) have special features with which they must cope: a) extensive regulation and b) frequent changes to these guidelines and standards. Much of the practice of the profession takes place as a combination of compliance with laws and regulations and the use of business economics competencies, in this context, expert knowledge in both these areas is required.

The NMRR program with the students' part-time employment in a partner company draws attention to the important interplay between theory and experience from practice to enhance learning and contributes to ensure that what the students learn is relevant for the working life within the profession (Meld. St. 16, 2020-2021). In addition, the students learn to navigate their professional lives as one of constant change and, hopefully, to appreciate the need for lifelong learning (Bersin & Zao-Sanders, 2019; Meld. St. 14, 2019-2020).

Research questions

To this point, USN and the partner firms have cooperated on issues such as developing the study program, course content, course schedules and recruitment. Anecdotal evidence from other Master's programs in accounting and auditing suggests that some students, despite having working experience, still struggle to pass their professional examinations, even as other less experienced students struggle due to their lack of professional experience. An even closer cooperation between the university and the employers in the NMRR program can be a means to further facilitate the students' learning during the Master's program. As a part of the university's continuous effort to improve its programs, the purpose of this paper is to investigate challenges that may have an impact on students' learning in the NMRR program and provide a venue to discuss solutions that can be implemented in the program to address these challenges. In this context, our methodological approach can be described partly as an exploratory exercise and partly as a project that is inspired by teaching and shaped as a design science with its focus on continuous improvement (Laurillard, 2013). The IM includes a compulsory course called "reflective practice" to enhance student learning by connecting theory and practice and improving personal skills (Muller, 2015). The NMRR program does not employ this specialized course but rather brings the concept into the ordinary courses of its curriculum. Our aim is to investigate how reflective practice can and should be a part of the NMRR program.

Libby (1995) claims that acquiring audit knowledge is difficult for those who have no audit experience. With this in mind, the facilitation of experiential learning in undergraduate and Master's programs in accounting and auditing is a topic that has been extensively explored in prior research. The limited extent to which real-world experiences is reflected in the teaching has also been heavily criticized (Chiang et al., 2021). Audit education is criticized for not focusing enough on the "students' practical decision-making and problem solving skills" (Chiang et al., 2021, p. 1). Prior research on experiential learning in accounting and auditing education primarily focuses on the use of different learning activities and the need to bring professional experiences into the classroom—using, for instance, cases, video simulations, roleplaying, and internships (e.g. Elijido-Ten & Kloot, 2015; Libby, 1991; O'Callaghan et al., 2012; Siegel et al., 1997). In our review of this literature, we are aware of only a couple of studies that explicitly investigate learning activities that are particularly relevant to encourage reflection (Chiang et al., 2021; Mintz,

2006). The NMRR program attempts to address this shortfall in contemporary study. The NMRR program is in itself a means to incorporate experiential learning in the teaching of accounting and auditing with its compulsory part-time work requirement at an accounting or audit firm for all students.

The challenges that exist for experiential learning in the context of accounting and auditing education in a program where all students are working part-time and how these challenges can be overcome is to our knowledge previously unexplored. Further study and systematic research are likely to generate important knowledge that can be used to improve contemporary Master's programs. We are not aware of any prior studies related to experiential learning in the accounting and auditing profession in Norway, nor in the other Nordic countries. This study attempts to fill in this gap of research and contribute to the practical tasks of teaching and learning within extant programs.

We pose the following research questions:

1. What are key challenges to adult learning[7] in the NMRR program?
2. How can the partner firms and the university work together to solve these challenges and contribute to the students' experiential learning process?
3. How can reflective practice (and disciplined critical thinking) be implemented in a Master's program?

The rest of this paper is organized as follows. In section two we present our methodology. In section three we present our theoretical framework as well as sketch a review of some prior literature that is particularly important to our study. In section four we present our findings. Section five concludes our paper.

2. Material and methods

To collect empirical data to answer our research questions, we conducted interviews with seven leaders from five of USN partner firms; see overview in Table 1 below. These respondents are aware of what knowledge the students need, and they can bring interesting perspectives on students' learning.

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[7]   The term *adult's learning* is used with different meaning in prior research. We use the term, building on Knowles (1984), mainly to emphasize that we study adult's learning which differs from children's learning but also as the term is often used in the context of "lifelong and lifewide education of adults" (Knowles et al., 2015, p.312).

Table 1 Overview of respondents

R1	Leader	Small audit firm
R2	Leader	Medium-sized audit firm
R3	Local leader and HR manager	Large audit firm
R4	Local leader	Large audit firm
R5	Local leader and HR manager	Large audit firm

Each of the respondents knows the Master's program well, and all of them have previously been involved in the program; for instance, as participants in the implementation phase or as guest lecturers. We chose to interview respondents from audit firms where students working in these firms need to pass the examinations with a grade C or above so they are eligible to apply for the Norwegian equivalent of the CPA examination and are therefore likely to be highly motivated. As small firms and large audit firms may have different perspectives on the topics in question, our respondents were selected to work in audit firms of different sizes (two smaller and three large audit firms). To be able to answer our research questions, an interview guide was developed and used as guidance for the researchers during the interviews. Given the exploratory purpose of the study, the interviews were planned and conducted to let the respondents express themselves freely. To obtain interesting perspectives as well as depth and precision in our data from respondents who work within a highly competitive industry with numerous business secrets, interviews were not taped but interview notes were taken. All researchers were present in all interviews. Each interview lasted for approximately an hour. The interviews were conducted, and notes taken, in Norwegian. One of the researchers translated the quotes into English.

Given the exploratory purpose of our study and the limited number of respondents, data analysis using statistical methods was not suitable, and we conducted our analysis with the purpose of understanding the respondents' answers and explanations in mind. Using the qualitative method of thematic analysis enabled us to categorize our findings on challenges into more refined categories.

To elicit additional perspectives on key challenges, the respondents were invited to give their initial views on a new possible approach to facilitate closer cooperation and to operationalize ways in which the university should assign tasks to the students that they might carry out as a part of their work for their employers and on assignments with the latter's clients. The type and scope of such tasks could be chosen from a wide range of alternatives that we had intentionally not defined in advance, and these tasks could be either mandatory or non-mandatory.

3. Theory

Theoretical background

Educational research distinguishes between deep learning and surface learning (Biggs, 2011). In deep learning, the student will to a greater extent try to understand the big picture and the internal logic in a subject. This type of learning is considered to be of a more lasting nature than mere surface learning and can to a greater extent be described as the acquisition of professional competence (Biggs, 2011; Hall et al., 2004). A professional with an appropriate in-depth understanding in a discipline (expert knowledge) will see issues at a principled level (Hattie & Yates, 2014), exhibit judgment performance superior to non-experts (Bonner & Walker, 1994) and will almost intuitively be able to come up with good solutions in many different situations (Jarvis, 2002).

The underlying idea behind the IM in professional education is that the combination of work and study will contribute to accelerating the process of enabling students to become experts. According to the learning model of Knowles (1984), adults are—in contrast to children—likely to be self-directed with a problem-centered approach to learning; as a consequence learning should be experiential. Our approach to experiential learning can be seen from Figure 1 as being first about bringing experience into the classroom but also about bringing the classroom into the workplace.
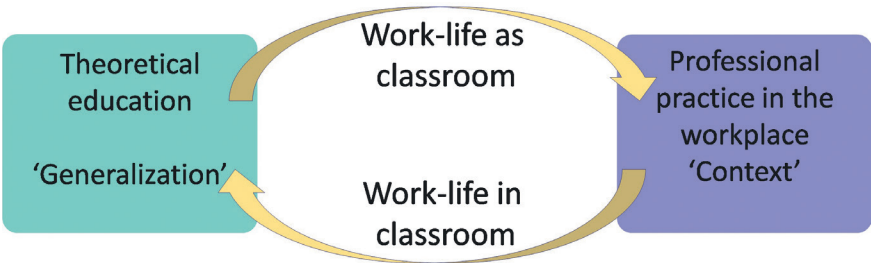

Figure 1: Mutual meetings Theoretical education and professional practice (Inspired by (Muller, 2015)).

Muller (2015) uses the learning circle of Kolb (1984) to outline the prerequisites for learning, and distinguishes between the four phases experiencing – reflecting – generalizing – applying. Kolb´s learning circle is used in various settings. Butler et al. (2019) use slightly different labels to the stages of the model in the context of experiential learning in accounting: do – reflect – think – apply. Knowles et al. (2015) use it in the context of

the adult learner and these scholars use the following labels: concrete experience – observations and reflections – formation of abstract concepts and generalizations – testing implications of concepts in new situations.

Jarvis (1999/2002) emphasizes that reflection must take place at all stages of the learning cycle. Reflection means that the student must stop and think, that is, use a deliberate thorough thought process to gain clarity and understanding from an experience or something that has been read. Reflection means that we use our experiences to learn (Hagelia, 2017). Wagenheim (2014), referring to Dewey (1938), describes prerequisites for lifelong learning based on reflection. The person must have a desire to learn with a humble and conscious attitude: a) be observant (be mentally present), b) be aware of their own role and c) be able to see the whole and the context of the situation. Jarvis (2002) distinguishes between reflective planning - reflection in action - retrospective reflection. For adults and especially in an IM with experiential learning, reflection is consequently an important learning parameter.

To emphasize the importance of reflection, the steps in the learning cycle could consequently be relabeled as follows, see Figure 2: a) experiencing could be relabeled as 'reflecting in action' to point out that when an experience is taking place; it is useful that the experience is expressed and described in words to enhance awareness of and the observation of what happens, b) reflecting or 'critical reflection' to point out the importance of retrospectively analyzing what happened and stepping back to reconsider (or critically review) the experience, c) generalizing can be relabeled as 'theoretical reflection.' This means generalizing and conceptualizing the experience into concepts and theory and d) applying can be relabeled as 'reflective planning' to point out that the experience led to a potential change in behavior.
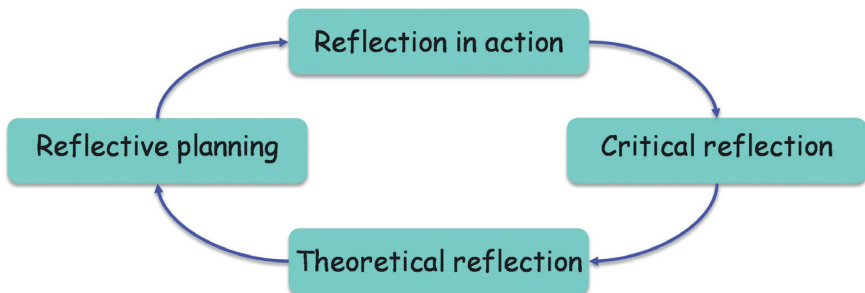

Figure 2: Reflective practice

Prior research on experiential learning in the disciplines of accounting and auditing

According to Austin and Rust (2015, p. 143), experiential learning can be defined as "hands-on learning," and different activities can be used to enhance it such as "service learning, applied learning in the discipline, co-operative education, internships, study abroad and experimental activities". Other words can also be used to describe this approach including "active learning, interactive learning or "learning by doing" (McCarthy, 2010, p. 131). Figure 1 describes our approach to different aspects of experiential learning. In the following we will present some prior research papers in the area of experiential learning and reflective practice in accounting and auditing that are of particular importance to our paper. For a more thorough overview, we refer to the literature reviews of Ahmed (2019) and Gittings et al. (2020).

Libby (1991) builds on the learning cycle of Kolb (1984) and suggests the use of cases in audit teaching classroom as illustrations of the real world. Siegel et al. (1997) suggest the use of video-simulation, claiming that concrete experiences are often missing in audit teaching.

Helliar et al. (2009) investigate the skills that future auditors need to possess using interviews and surveys with UK academics, students, and audit professionals, and present several recommendations for the university sector. Universities should, for instance, focus on developing students' analytical skills, helping them to gain a critical perspective (the questions of "why") on that which they study, because such a complex skill is difficult to learn at a workplace packed with deadlines. (In the workplace, "how-to-knowledge" is easier to gain than are the tools of critical thinking.) Following from this: the importance of transferable skills is said to pave the way for use of university learning activities such as presentations, interviews, and discussions.

According to Dombrowski et al. (2013), Mid-Atlantic Institutions (US) use a number of learning activities to enhance students learning in their undergraduate audit classes. At a small number of institutions, the students take part in different types of consulting work related to real firms. Salisbury University offers an audit internship program in which the students participate in real work at not-for profit clients. The course instructor serves as audit partner.

Elijido-Ten and Kloot (2015) study work-integrated learning (internships) in Australia. The employers find these internships an excellent way for recruitment whereas students do not necessary find the work assignments as relevant as they had hoped. In general, the internships are found

to enhance students' learning as the internships make it easier for the students to engage all phases in Kolb's learning cycle.

Mintz (2006) focuses on reflective learning in the context of learning and teaching accounting ethics; the study discusses the use of different learning activities to facilitate reflective learning, even though some of these activities are not often used in an auditing or accounting context (such as minute papers and reflection logs), this approach emphasizes the importance of forcing students to think and reflect on a more regular basis instead of doing following-up work when most learning may have already been forgotten.

Chiang et al. (2021) investigate the impact of using team-based mini-audit assessments and reflective journals in an undergraduate audit class by analyzing the students' reflective journals. The study found that this learning activity did help the students to get involved in all four phases of Kolb's learning cycle.

4. Results and discussion

In this section we present and discuss our findings.

Research question 1 – Key challenges to adult learning

Several challenges connected to adult learning in the NMRR program that triggered clear interest and engagement with nearly all the respondents were identified during our interviews. Below we categorize these as challenges related to the professional context, the different partner firms, and student related issues.

The thought of a closer cooperation between university and partner firms prompted interest and spurred engagement from all respondents, and all the respondents had a positive attitude towards the idea of closer ties between university and firm. At the same time, they pointed out obvious challenges that would have to be carefully handled in such collaborative settings. These were mainly connected to different kinds of confidentiality issues and to the integration and coordination of work and workloads.

Context related challenges

Confidentiality issues are rooted partly in the employer's legal obligations, laid down in the Auditors Act, Accountants Act, Competition Act and GDPR, and partly in the employer's legal rights to shield their own business secrets. The respondents did not have any conclusive thoughts

on the exact limits for, or between, the different obligations; this was to be expected because they had not been asked in advance to prepare for this line of questioning. Confidentiality requirements are a challenge to experiential learning as students—given these constraints—are not able or might be unwilling to share examples from practice in class: In addition, partner firms may oppose group work if the groups are not carefully constituted. Such concerns complicate the cooperation between the partner firms and the university. The first two phases in Kolb's learning model are particularly affected as students do not hear about the other students' experiences and the reflecting phase is at least somewhat hindered.

Two of the respondents, R5 and R1 (one large firm and one small firm), addressed the confidentiality issue explicitly. The others were unclear, in the sense that they seemed to imply it (for example, by mentioning types of tasks that could probably easily be anonymized), but they did not actively point it out as a challenge. One of the two respondents who actively addressed the challenge (the small firm R1) did not go into detail. The other of the two, R5 (the large firm), went into detail but was (as expected) unclear as to the different categories of confidentiality issues. R5 states it as follows: "I am very much in favor of making theory as practical as possible, and I believe in the importance of solving exercises. (…) But may we end up leaking confidential information or business secrets?" It was obvious, that this respondent was concerned with the obligations of the Auditors Act/Accountant Act and that he/she was also concerned with protecting the business secrets of the firm. This respondent may also have been concerned with avoiding breaches of the Competition Act, as he/she pointed out that a university-partner cooperation must not enable market comparisons. The respondent stated explicitly that, even though he/she was in favor of the envisaged cooperation conducted as individual tasks or group tasks for groups of students from the same employer, the audit firm would be against it if it took the form of groups consisting of students working in different firms.

Anecdotal evidence suggests that confidentiality and market competition issues (fear of revealing business secrets) have a clear impact on student involvement and class discussions even in teaching settings where there is no close cooperation between the profession and the university but where students are employed in one audit firm or another. Given these concerns, this challenge is an impediment for experimental learning and reflective practice as the students experience restrictions to sharing thoughts and ideas.

Partner firm related challenges

It is well known that the workload of an accountant or auditor is not evenly distributed over the calendar year. The NMRR was, already at the outset, adapted to this challenge by distributing its course-workload with distinctly more work in the autumn semester than in the spring semester. The respondents agreed that this is important. They were not clear on whether a closer integration of study tasks with employer tasks, if implemented, might demand a more complex alignment to assign compatible tasks at the actual times of the year when they are on the employers' working plan. All respondents were concerned, but in various ways, with the question of finding types of tasks that will fit across the total range of different employers each of whom have different portfolios with various clients. In addition, the types of student tasks that are compatible with (possible to integrate into) the work for the employers differ considerably. Compatible tasks can be different for accounting firms and audit firms, and they may differ between large and small firms. The respondents seemed to emphasize how they might come up with examples of tasks that they expected to be compatible with most employers. Strategic analysis, system-mapping, vulnerability analysis, data analysis and materiality assessments were pointed out as a first reaction from different respondents, but none of these approaches had more than one supportive respondent. However, a suggestion put forward by three of the respondents (two large firms and one small) suggested assignments connected to mapping and management of tax and VAT.

From an experiential learning point-of-view, bridging the gap between the university and the partner firms by a closer cooperation on learning activities can enhance students' learning because students are getting experience as required by the learning cycle. In the context of the NMRR program, an important challenge is related to the fact that several of the partner firms are accounting firms—not audit firms; that is, their employees do not conduct any audit tasks, and consequently these students do not get any first-hand audit experience in their normal practice. Experience at work may also differ considerably for those working in an audit firm depending upon the size of the audit firm (Marriott et al., 2011).

Student related challenges

Students enrolled in the NMRR program differ when it comes to prior experience (some students have no relevant working experience before being accepted into the program whereas others may have worked in the profession for many years) and educational background (some students have bachelor's degrees whereas other have already completed a Master's

degree in a related discipline). All the respondents suggested or implied in different ways that they have a positive attitude towards combining study and work, that recruiting enough candidates is a general ongoing challenge in the business, and that they normally no longer want to recruit candidates with "only" a bachelor's degree. One respondent, R5 (representing a large firm), pointed out the following: "The optimal model for us is to employ persons that have completed their education already. We need to employ a lot of students with Master's degrees, but there are not enough candidates with a Master's degree in accounting and auditing in the market." This pressures them to hire candidates with other relevant Master's degrees. This respondent also pointed out that an employee can never be promoted to the manager level without first completing a Master's degree in accounting and auditing. Two respondents, R4 and R3 (both from large firms), expressed the view that about one year of work practice before starting an NMRR is probably best. Two respondents, R1 and R3 (one from a small firm and one from a large firm), suggested that candidates with some working experience had an easier start on the study program and could more easily understand contexts and relate to the theory. According to R1: "I think getting started [studying] is harder for those students that do not have any working experience. They lack an overall understanding (…) Those who have working experience find it easier to absorb theoretical perspectives." All the respondents confirm that IM should include experiential learning. Naturally enough, students with less experience have a longer way to go to becoming experts than more experienced students. Attention should thus be paid to Kolb's learning cycle and the importance of reflection in each of the steps, regardless of students´ experience, to accelerate this process.

One of the respondents, R4, pointed out that the profession, possibly in cooperation with the university sector, now needs to focus on other "softer skills" related to psychosocial competencies. Soft skills are personal qualities that a university cannot easily teach, but some learning activities can help speed up a process to improve such skills, through incorporating elements of reflective practice.

Research question 2 - Solving the challenges

The challenge related to the professional context presented above (i.e., challenges related to confidentiality and business secrets) is the one that seems to have the clearest implications for the students' experiential learning process, both for students who work in an audit firm but perhaps even more so for students who work in an accounting firm. We therefore focus on this challenge in the following. When discussing a closer cooperation

in relation to learning activities, we suggested to the respondents that some assignments could include tasks that the students should solve at the workplace as part of their ordinary work-life and possibly in close co-operation with their mentors. As described above, the respondents found this interesting but challenging because this could potentially violate the auditor's and the accountant's duties of confidentiality concerning customer information. R5 also saw challenges related to the disclosure of internal company information that could be unfortunate in terms of competition.

These reflections are of paramount importance when it comes to experiential learning and students presenting and discussing their individual experiences among their peers and mentors. Consequently, the university should, in collaboration with the partner companies, teach and train the students in anonymizing experiences and describing situations without revealing secret information. One method we want to try is that a) each student writes a paper about the content of the duty of confidentiality and how to anonymize a situation, b) the partner firm can let the student's mentor review the paper and c) the student submits the paper as part of a compulsory assignment. Using this procedure, the partner companies will hopefully feel more secure that secret information will not be shared, and the students will be more eager to share their own experiences as they have learnt how to do it without violating confidential material or betraying information germane to firm competition.

In the first semester students are divided into fixed study groups with members from different firms and they stay within the same groups throughout the program to facilitate the sharing of experiences in a less formal setting than the classroom. Given our findings above, we may occasionally replace group work with individual work or ensure that only students from the same firm work together.

The Norwegian culture for sharing across educational institutions and working life seems to differ from the cultures in the other Nordic countries (Meld. St 16 (2020-2021, p.27). Such sharing probably requires maturation and development of a culture for experiential learning. R3 and R5 suggest that more information to the partner companies each semester will improve the collaboration, especially when it comes to case assignments. They agree that information should be shared both about content, scope, and timeframe of such assignments. In response to the respondents' reactions, partner companies should be able to instruct their employees not to share some of their practical experience related to case assignments. Use of standardized cases solved as group work and then discussed in plenary sessions is an alternative learning activity to increase experiential learning that is already in use in the NMRR program. Longer cases could also be

introduced; see for instance (Chiang et al., 2021) on team-based mini-audit assessments.

Research question 3 – Implementing reflective practice in a Master's program

To encourage student reflection, the IM program has developed a course on reflective practice which is discussed in depth in Muller (2015). The underlying idea behind the course is to connect theory and practice. The course consists of nine half-day workshops over three years and covers topics including reflection in relation to learning, "my role and my style", critical thinking, communication, and academic writing skills. In the NMRR program, the three latter topics are already implemented in the program in different compulsory topics. To further improve the student learning, learning activities that enhance students' reflection, for instance, the use of reflection logs (Mintz, 2006) and more reflection and/or discussion in class in some of the courses could be implemented. More focus on even softer skills, as suggested by one of the respondents, as a part of the program should also be discussed.

5. Conclusion and implications

In this paper we present and discuss challenges to adult learning in the NMRR program at USN to answer our first research question. Challenges are identified related to the learning context, the partner firms and the students. To answer our second research question, we treat changes that could be implemented to enhance learning. Several changes are in focus: first the university needs to help students to be more aware of the confidentiality regulation and learn how to anonymize personal experiences for use in the classroom. Second, not all students at the NMRR program work in an audit firm, and the need to make sure that sufficient audit experiential learning is also taking place *in* the classroom is an important next step that we will have to address, building on prior research as presented in this paper. These findings are highly relevant also for other Master's programs in auditing and accounting in the Nordic context because many programs enroll both students without working experience and students who are employed in an audit firm. In the answer to our third research question, we suggest that reflective practice could more explicitly be implemented in the program using different learnings activities not currently in use in the program. Finally, the request by one of the respondents to include more focus on soft skills in the program is an interesting topic for prior research and future work with the curriculum and learning activities at the NMRR program.

In many occupational settings, adult practitioners will be asked to anonymize experiences when they participate in different learning programs to enhance experiential learning. We therefore believe that our findings in this regard are of general interest.

In adult learning, reflective practice is a central part, and we suggest that future research should identify connections, for instance, with motivation and learning outcomes. As our goal during the interviews was neither to identify or discuss all challenges that exist, nor to rate the importance of the challenges, but to focus on challenges with which we previously were insufficiently aware, we leave these issues to future research.

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