



ELSEVIER

Contents lists available at ScienceDirect

Journal of Accounting Education

journal homepage: www.elsevier.com/locate/jacedu

Preparing work-ready graduates – skills development lessons learnt from internal audit practice

Kato Plant ^{a,*}, Karin Barac ^b, Gerrit Sarens ^c^a University of Pretoria, Lynnwood Road, Hatfield, Pretoria, South Africa^b University of Pretoria, South Africa^c Université Catholique de Louvain, Belgium

ARTICLE INFO

Article history:

Received 28 October 2017

Received in revised form 14 June 2019

Accepted 23 June 2019

Available online 2 July 2019

Keywords:

Continuing professional education

Early-career internal auditors

Skills development challenges

Soft skills development

Workplace learning

ABSTRACT

This study focuses on soft skills development as part of continuing professional education (CPE) for early-career internal auditors. Prior research identifies the soft skills that accounting graduates need in the workplace. However, tension between the roles of educators and practitioners in developing these skills exists and requires a better understanding of the interrelationship between academic and professional education to achieve resolution. Using a qualitative approach and drawing on social learning perspectives, this South African study expands on the current understanding of soft skills development in the workplace by presenting perceptions of various stakeholders in relation to CPE challenges experienced by them. Views of internal audit employers, early-career internal auditors and representatives of the profession with a direct interest in CPE are considered. The study uses three challenges experienced in the workplace (learning environment complexities, resource limitations and different management styles) to contextualise soft skill requirements for early-career internal auditors. The study shows that adaptability, communication, critical thinking, time management, self-management and teamwork skills are needed to alleviate pressures relating to these challenges. These insights cast light on the context in which roles and tasks are performed and could increase educators' appreciation of soft skills development as part of their teaching practices. Also, by coordinating their efforts in developing soft skills, the tension between educators and employers is unwound and educators are better able to deliver work-ready graduates.

© 2019 Elsevier Ltd. All rights reserved.

1. Introduction

Effective internal auditors need the right mix of skills in order to perform their work (Lenz & Hahn, 2015) and deliver quality assurance and consulting services in an ever-changing business environment (PwC, 2015). These skills (technical and non-technical) are developed through tertiary education programmes and in the workplace, ultimately producing competent professionals (Billett, Gruber, & Harteis, 2010; Eraut, 2011:8). However, challenges remain in preparing work-ready graduates and tension exists between accounting educators and employers about “who should teach what” in developing specific soft skills (Evans, Juchau, & Wilson, 2012; Howieson et al., 2014). In response, Webb and Chaffer (2016) identify a need for more qualitative research on soft skills development, while Apostolou, Dorminey, Hassell, and Rebele (2017) call

* Corresponding author.

E-mail address: kato.plant@up.ac.za (K. Plant).

for more research to explore the interrelationships between curricula, students, faculty and practice in various educational settings, as well as increased integration with other disciplines.

Soft (also referred as generic) skills development is an ongoing research topic in accounting education with emphasis on the importance of soft skills development and the integration thereof in academic programmes to enhance work readiness (Helliari, Monk, & Stevenson, 2009; Murphy, 2017; Watty, 2014). Prior research has identified the specific skills (including soft skills) needed by internal auditors and has made reference to curriculum content at tertiary levels (Barrett, Baker, & Weis, 1974; Foster & Greenawalt, 1995; Hassall, Dunlop, & Lewis, 1996; Vinten, 2004). A call for more academic research on continuing professional education (CPE) in internal auditing is evident (Lenz & Hahn, 2015; Lenz, Sarens, & D'Silva, 2014; Sarens, 2009). Studies exploring CPE practices for early-career accountants and auditors have highlighted some of the challenges experienced by these individuals (Eraut, 2007). This study uses three of these challenges (learning environment complexities, resource limitations and different management styles) to contextualise soft skills requirements for early-career internal auditors.

CPE challenges as experienced by internal audit employers, early-career internal auditors and representatives from the profession who have a direct interest in CPE, are investigated. This investigation revealed the specific soft skills needed by entry-level auditors to alleviate pressures relating to CPE challenges in the workplace and that ultimately improve work readiness. Also, the structured interrelationship (Howieson et al., 2014:273) between internal audit educators, internal audit employers and the professional body in defining CPE practices for early-career internal auditors is illustrated through a discussion of the South African internal audit career path. This is in line with social learning perspectives showing that the process of learning and development is not limited to acquiring knowledge by an individual in a formal setting, but also includes informal learning practices in a professional context, where learning through interaction with others is recognised (Lave & Wenger, 1991). Billett and Choy (2014) support close cooperation between educators and employers in efforts to realise shared competence outcomes. Furthermore, learning is a multi-layered construct and the social dimension of learning (cooperation and communication) should be integrated with the cognitive dimension (content) to facilitate competence development (Illeris, 2018).

This study focuses on soft skills development as part of CPE for early-career internal auditors. It covers the first three years of employment after completion of tertiary education, but prior to professional certification (see quadrant 4 in Table 1).

Using CPE challenges to frame soft skill requirements for entry-level internal auditors (a frame which probably also hold true for other professionals undergoing CPE) promotes a shared understanding of the context in which soft skills are needed. Such insights could increase educators' appreciation of soft skills development in practice and assist educators in preparing students more effectively for the workplace. Similarly, employers will benefit by recruiting and ultimately retaining more work-ready students, and professional bodies could offer appropriate guidance and training. Insights from the study thus pave the way for enhanced collaboration between educators, practitioners and the profession in unwinding the tension in trying to identify "who should teach what".

This article is structured as follows: first, a literature review examines soft skills development as part of CPE with specific reference to the challenges faced whilst learning at work. In addition, the collaborative approach in transforming work-ready graduates into early-career internal audit professionals by internal audit educators, employers and the professional body in South Africa, is explained. Second, the research methodology used to achieve the research objective is explained, and is followed by a discussion of the findings. Finally, a conclusion is reached, recommendations are made and areas for future research are identified.

2. Literature review

2.1. CPE and soft skills development

The International Federation of Accountants (IFAC) refers to professional accounting education as education and training that builds on formal education (usually conducted in academic environments) (IFAC, 2014). CPE and continuing professional development (CPD) refer to the ongoing process of learning and development to achieve professional competence

Table 1
Internal audit education and training (IAET).

IAET		CONTEXT		
		Tertiary education (Academic programme)	Tension	Workplace (CPE)
CONTENT	Technical knowledge & skills	1		2
	Non-technical knowledge / soft skills	3		

(IFAC, 2014). This process includes developing soft skills needed to remain relevant in society (Havnes & Smeby, 2014) and that are mainly acquired through practical work experience and “an embodied understanding of the profession in practice” (Dall’Alba and Sandberg (2006:383–412).

For new graduates or early-career professionals (including accountants) Eraut (2011) found that skills are developed in the workplace mostly through informal modes of learning such as doing the work and through learning from others. Murphy (2017) investigated CPE in accounting and found that both formal (e.g. classroom type training and seminars) and informal modes (e.g. discussions with colleagues and clients; informal feedback from supervisors) of CPE in the workplace contribute to skills development. The importance of a shared understanding of and commitment to CPE by accounting educators, practitioners and the professional body, was also highlighted.

Prior research in accounting education (internal and external auditing are sub-disciplines of accounting (Johnson et al., 2003)), reports that accounting graduates lack the soft skills required by practice (e.g. Albrecht & Sack, 2000; Kavanagh & Drennan, 2008). Various studies recognise the development of soft skills at university (Barac, 2009; Helliard et al., 2009; Montaña, Cardoso, & Joyce, 2004; Watty, 2014). These skills include critical thinking (Awayiga, Onumah, & Tsamenyi, 2010; Crawford, Helliard, & Monk, 2011; Low, Samkin, & Liu, 2013) and problem solving skills, (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Tempone et al., 2012) communication skills (Bui & Porter, 2010; Hancock et al., 2009; Jackling & De Lange, 2009; Kavanagh & Drennan, 2008; Low et al., 2013; Tempone et al., 2012) and self-management skills (Hancock et al., 2009; Jackling & De Lange, 2009; Tempone et al., 2012). However, some disquiet still exists about accounting and auditing graduates’ ability to demonstrate soft skills in the workplace. The question is whether these skills can be taught at university, and whether accounting/auditing educators should be the ones teaching them (Howieson et al., 2014; St Pierre & Rebele, 2014). Students entering university might not possess the necessary foundational exposure prerequisite to learning these skills or might not be mature enough to master skills (such as critical thinking) in a university setting (St Pierre & Rebele, 2014), and accounting/auditing educators may lack the skills to teach soft skills (Bui & Porter, 2010; Watty, 2014). This points towards the need for alignment between university education and CPE, because a better understanding of the contextual needs or characteristics of each learning phase will result in effective practitioners (St Pierre, Wilson, Ravenscroft, & Rebele, 2009) emerging sooner.

Education research in internal auditing is not as pervasive as it is in the accounting field. However, Seol, Sarkis, and Lefley (2011), Siriwardane, Kin Hoi Hu, and Low (2014) and Rose (2015) investigated the specific competencies needed by internal auditors. These studies indicate the increasing importance of soft skills (such as communication and personal skills) and both call for educators, industry and professional bodies to collaborate in developing these. Other studies examine the expectation gap between internal audit education and practice (Fourie & De Jager, 2014:35–43; McCartney, Marden, & Adair, 2002:311–329). Fourie and De Jager (2014:35), for example, concur that such an expectation gap exists in South Africa and call for increased research in developing work-ready internal audit graduates. McCartney et al. (2002:311) concluded that more insights into practice could beneficially inform education programmes.

Apart from the competency studies conducted in internal auditing, professional bodies globally have adopted CPE for early-career internal auditors and have developed structured CPE programmes in the form of apprenticeships (or traineeships) in their respective countries. Most notably, the IIA (SA), IIA (UK & Ireland) and IIA (Australia), now advocate a more formalised CPE approach for new internal auditors based on the IIA’s global internal audit competency framework (IIA (Australia), 2018; IIA, 2013; IIA (SA), 2015; IIA (UK & Ireland), 2018) and in a manner similar to the auditing and accounting professional bodies. All these programmes include the development of soft skills such as communication skills, teamwork, collaboration and critical thinking skills in a real-life or simulated workplace environment.

2.2. CPE challenges

In an attempt to understand soft skills development, this study uses three CPE challenges (learning environment complexities (changing landscape and organisational commitment), resource limitations (cost and time) and different management styles) experienced by early-career internal auditors, internal audit employers and representatives of the internal audit profession. These challenges, as discussed below, have been identified in the literature (e.g. Eraut, 2007) and are used to frame the presentation of the findings of this study.

2.2.1. Learning environment complexities

Evidence is found in the literature of challenges experienced by employers in creating and maintaining nurturing learning environments. Learning environments are complex; they need to adapt to business environment changes and require commitment from both early careerists and management. The changing business environment creates challenges to CPE (Jackling & De Lange, 2009; McDonald, 2007). Not only are organisations increasingly faced with the challenge of meeting all organisational and legislative requirements (Meyer & Orpen, 2007) but such an environment should simultaneously remain conducive to individuals’ learning and development (Short & Harris, 2010). It requires a balance between workplace expectations and norms (aimed at sustainable business), and learners’ own interests and goals (Billett, 2004). Scholars suggest that this balance can only be achieved by organisations that: (1) make training and learning a valuable and viable asset that meets business needs, and (2) align training and learning initiatives with the self-regulated needs of employees (Kostos, 2006:82; Littlejohn, Milligan, & Margaryan, 2012:226).

Perceived commitment of management influences learning in the workplace (Choi & Jacobs, 2011; Li et al., 2009; Sambrook & Stewart, 2000). Evans, Hodkinson, Rainbird, and Unwin (2006) maintain that organisations with a market-oriented focus provide little scope for the development of skills, creativity and innovation which then manifests as limited investment in skills development. Furthermore, the narrow view that workplace learning is the acquisition of knowledge and skills (in contrast to participatory practice and “purposeful interaction in social settings”) appears to be counterproductive for professional development (Evans et al., 2006:9,11). Short and Harris (2010) caution against sporadic/inconsistent commitment by management, a lack of adequate resources and the failure of human resource development practitioners to identify and publicise the benefits of CPE strategies in enhancing organisational performance.

In their comprehensive meta-analysis of antecedents and correlates of employee turnover, Griffeth, Hom, and Gaertner (2000) identified various job attitudes (including organisational commitment) that modestly predict job turnover, with overall job satisfaction being the best predictor (Özer & Günlük, 2010). Other studies show that participation in training activities greatly enhance employees’ organisational commitment (Bartlett, 2001; Cho & Kwon, 2005). If employees have a strong affective commitment (an emotional attachment to, identification with, and involvement in the organisation) and continuance commitment (based on an awareness of the costs associated with leaving the organisation), then retention is not a challenge because they would want to stay in the organisation (Cho & Kwon, 2005). Such commitment (manifesting in the willingness to work hard) together with the competence (knowledge, skills and attributes) of each individual in an organization make up the intellectual capital which holds an economic value to the organization (Ramlall, 2004).

2.2.2. Resource limitations (cost and time)

Resources needed to establish effective formal and informal CPE practices remain a challenge. Workplace training and assessment are costly; “a good deal of experience is unrecorded simply because the costs are too high” (Seng, Zannes, & Pace, 2002). Audit firms have invested substantially in talent development initiatives, but are still criticised for falling short where work-life balance matters are concerned (ACCA, 2012). In her study to explore student and novice professional psychologists’ and political scientists’ processes of professional identity formation in their transition from higher education to working life, Nyström (2009:13) found that graduates form their professional identity as a connection between the different spheres in their lives: the professional, the private and the personal. As newcomers engage as peripheral members in a new community of practice, trying to be included in the group of professionals, they experience competing influences of personal and socially derived spheres of interest (such as between family and work) (Billett & Pavlova, 2005; Nyström, 2009). Even though their intention could be to keep the work, personal and social spheres compartmentalised, these get blurred or intertwined which, for some employees, offers challenges to balance time and other resources (Hegarty, Kelly, & Walsh, 2011; Nyström, 2009).

2.2.3. Different management styles

An immediate supervisor’s or manager’s support is regarded as a major influence on workplace learning processes and outcomes (Choi & Jacobs, 2011) and talent retention (Tlaiss, Martin, & Hofaidhllaoui, 2017). It has been seen as the reinforcement by the supervisor or manager that encourages learning in the workplace (Russ-Eft, 2002). Trainees with supportive supervisors and managers perceive workplace learning activities more favourably and as more useful than do those with less supportive supervisors and managers (Cohen, 1990). Today’s younger generation value more accommodating and inclusive management styles (Tlaiss et al., 2017).

3. Research setting

In South Africa, CPE for early-career internal auditors has been formalised by the IIA (SA) (IIA (SA), 2015). The recommended career path for aspiring internal audit professionals (see Fig. 1) includes successful completion of (1) a formal three- or four-year¹ academic programme at a tertiary institution; (2) a structured workplace learning/training programme with an internal audit employer; (3) a local occupational qualification (professional internal auditor designation granted by the IIA (SA), and (4) international certification (certified internal auditor (CIA)) via the IIA Global (IIA, 2018; IIA (SA), 2015). From a social learning perspective, this approach to CPE is based on continuous collaboration and communication between educators, employers and the professional body to develop firstly, work-ready graduates and secondly, competent internal audit practitioners.

Most employers (such as the Big 4 audit firms) recruit internal audit graduates from those South African universities that offer undergraduate and postgraduate academic qualifications with specialisation in internal auditing (Fourie & De Jager, 2014). Internal audit curricula at these universities are based on the global internal audit educational partnership (IAEP) curriculum endorsed by the IIA Global’s academic relations committee, and include compulsory modules on business communication and interpersonal skills (IIA, 2012). Internal audit employers are also directly involved in developing the education programmes by serving as members of these IAEP programmes’ advisory boards. In the workplace, a formal learnership programme (apprenticeship) is used to train internal auditors. This is a collaborative effort between the professional body, the employer and internal audit educators (teaching faculty at tertiary institutions and accredited workplace trainers). Internal

¹ In South Africa, a three year programme is an undergraduate degree or advanced diploma and a four year programme is a postgraduate degree or diploma.

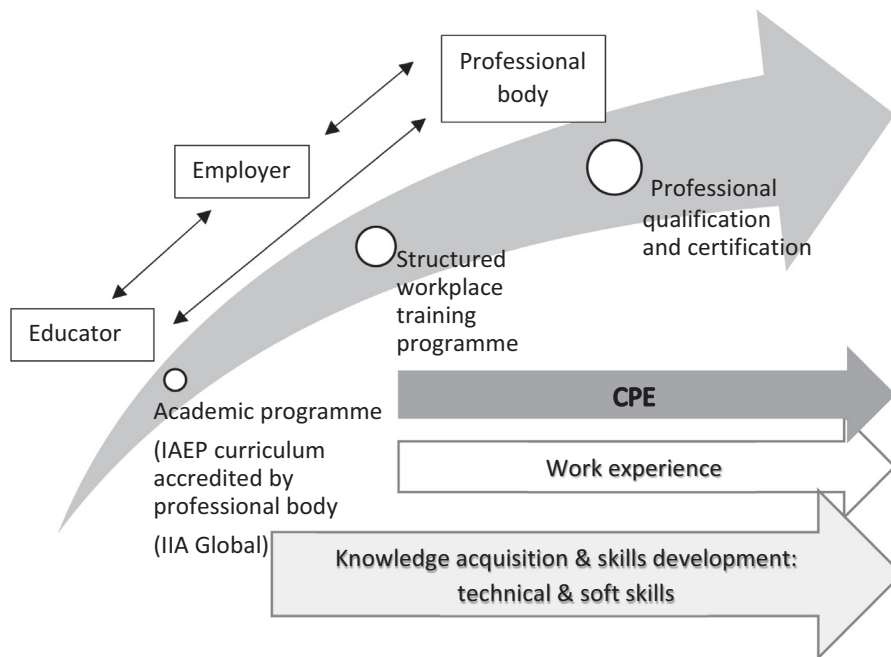


Fig. 1. Recommended internal audit career path in South Africa.

audit educators are responsible for developing the knowledge areas and the relevant practical skills (including soft skills) in a classroom type environment, whereas the employer is responsible for ensuring that early-career internal auditors obtain the necessary work experience and develop those practical skills that cannot be simulated in a classroom environment (QCTO, 2014). The work experience component is aligned to the knowledge and skills components and workplace trainers, mentors and skills development assessors use case studies, teamwork, role-play, real-life simulations and on-the job training (aligned to knowledge and skills modules and monitored by a mentor or supervisor using a logbook) to facilitate learning and development (Kave, 2018).

The role of the professional body is to conduct a final external assessment of individuals who have successfully completed all the components of the learnership programme and who are ready to qualify as professional internal auditors (PIAs) (IIA (SA), 2015). The IIA (SA) encourages all PIAs to sit for the CIA examination thereby obtaining the certified internal auditor (CIA) designation awarded by the IIA Global.

Thus, transforming internal audit graduates into early-career internal auditors who possess the necessary knowledge, skills and experience to perform their work, is a collaborative effort between internal audit educators, employers and the professional body in South Africa. Soft skills, such as business communication, interpersonal skills and teamwork are integrated into academic programmes, followed by formal and informal CPE activities. Understanding the challenges in developing these skills in the workplace is relevant to all role players and forms the focus of this study.

4. Research methodology

This study investigated workplace CPE challenges (learning environment complexities, resource limitations and different management styles) and identified specific soft skills needed by early-career internal auditors to deal with these challenges, and ultimately to improve work readiness. Data was collected in two phases from 65 internal auditors representing internal audit employers (stakeholder category 1), early-career internal auditors (stakeholder category 2) and representatives of the professional body who have a direct interest in internal audit skills development, such as workplace trainers, skills development assessors and the IIA (SA) Education and Training Committee members (stakeholder category 3). In phase 1, four focus group discussions were conducted using the interactive qualitative analysis (IQA) technique (Northcutt & McCoy, 2004) to determine participants' experiences of CPE challenges for early-career internal auditors. Participants from each stakeholder category were selected purposively (participants (individuals or groups of individuals) are deliberately selected for their abilities to address specific aspects of the study's research question (Teddlie & Yu, 2007)) and stakeholder categories 1 and 2 were further stratified into those who had experienced in-house CPE and those who experienced the IIA (SA) learnership programme. Northcutt and McCoy (2004) recommend that a maximum 10–16 participants be selected per focus group (see Table 2).

Table 2
Participants' profiles.

Stakeholder category	Characteristics of participants	Number of participants
1 Internal audit employers	Employers with in-house CPE programmes: Senior internal audit practitioners with more than 10 years' experience in internal auditing and who are acting as supervisors for early-career internal auditors who are participating in their internal audit functions' in-house developed CPE programmes.	15
	Employers with IIA (SA) learnership programmes: Senior internal audit practitioners with more than 10 years' experience in internal auditing and acting as supervisors for early-career internal auditors who are participating in the IIA (SA)'s formal CPE programme.	16
2 Early-career internal auditors	Early-career internal auditors exposed to in-house CPE programmes: Career internal auditors who: – completed at least a three-year relevant degree; – are in their first three years of employment; – are participating in an in-house developed CPE programme; and are aspiring to qualify as certified internal auditors (CIA).	15
	Early-career internal auditors exposed to IIA(SA) CPE programmes: Career internal auditors who: – completed at least a three-year relevant degree; – are in their first three years of employment; – are participating in the IIA (SA)'s formal CPE programme; and – aspire to qualify as certified internal auditors (CIA).	15
3 Internal audit professional body - IIA (SA) representatives	Representatives of the professional body who have a direct interest in the CPE of early-career internal auditors Chairperson of the IIA (SA) Education and Training committee; workplace trainers (CIAs who are appointed by the IIA (SA) as training consultants and who provide classroom-based training to early-career internal auditors); skills development assessors (CIAs who are not internal audit practitioners but registered assessors and who can provide independent external assessments of early-career internal auditors' competence in line with the IIA (SA)'s programme outcomes.)	4
TOTAL		65

An independent facilitator was used for all four focus group discussions and the same question was posed to all focus groups, namely: *What are your experiences of CPE² for early-career internal auditors?* The IQA technique applied an inductive approach to data collection and analysis whereby participants – after the question was posed – prepared ± 10 “idea cards” in silence and then posted these on a wall. In silence, these ideas were sorted by participants into groups or categories. The facilitator then opened the discussion and each idea card was discussed to achieve an agreed collective meaning. The outcome of each focus group discussion (each lasting 180 min), was a collection of themes and sub-themes that were clearly described by the group. The researcher then documented these descriptions and requested participants via e-mail to confirm that the descriptions were a reasonable representation of the focus group's discussion.

Subsequent to the four focus group discussions, the researchers analysed the 277 themes and 63 sub-themes, eliminating duplicate themes and merging similar themes to arrive at 11 themes and 24 sub-themes which then informed the questionnaire used for the semi-structured interviews.

In phase 2, 16 participants (see Table 2) were selected purposively to share their experiences on CPE for early-career internal auditors based on the 11 themes identified in phase 1. It was decided to select at least three participants per stakeholder group and continue to a point of data saturation. Participants willingly participated anonymously and data gathered via these interviews were recorded and transcribed. Verbatim transcripts were returned to participants to check for accuracy. Subsequent to the interview process, the researchers performed a second data analysis which resulted in five themes and 24 sub-themes. Transcripts were then analysed using AtlasTi and applying Creswell (2012:237-264) method for thematic analysis of qualitative data, using these five themes and 24 sub-themes as points of departure. This paper reports on the “CPE challenges” theme and its three related sub-themes that emerged from the data analysis (see Fig. 2).

5. Findings

CPE challenges, based on the experiences of internal audit employers, early-career internal auditors and representatives of the professional body (see Tables 2 & 3), are those issues that make it difficult to support effective CPE, and include the learning environment (including the changing landscape of internal auditing and organisational commitment), resource limitations and different management styles (see Fig. 2). Even though these challenges appear in workplace learning literature,

² CPE was defined for all participants as those formal and informal activities (such as classroom type training seminars, on-the-job training, discussion groups) in the workplace that facilitate the development of the necessary knowledge, skills and experience to perform as an internal audit professional.

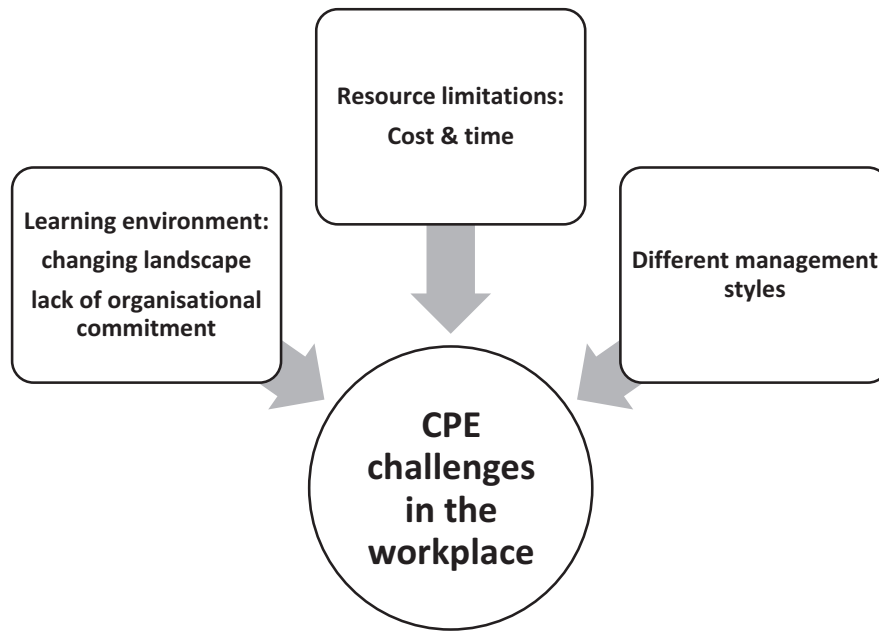


Fig. 2. CPE challenges in the workplace.

Table 3

Participants' references in discussion.

Stakeholder category	Focus groups (Phase 1)	Number of participants	Reference in analysis	Interviews (Phase 2) & number of participants	Reference in analysis
1 Employers	1	11	FG1	4 (E1)	P1, P2, P3, P5 P10, P11
	2	13	FG2	3 (E2)	
2 Employees (Early-career internal auditors)	3	13	FG3	2 (T1)	P7, P8, P9 P6, P12, P15
	4	12	FG4	3 (T2)	
3 Professional body (Representatives with a direct interest in CPE)	n/a Only four participants (at least 10 needed for focus group)			4 (O3)	P4, P13, P14, P16

the data analysis revealed that there are specific soft skills needed by early-career internal auditors to deal with these challenges in the workplace and ultimately improve work readiness.

5.1. Learning environment

The learning environment is described as a challenge to CPE, with specific focus on (i) the changing landscape of internal auditing and (ii) the lack of organisational commitment.

5.1.1. Changing landscape

Employer participants highlighted the shift in focus required to adjust CPE programmes in accordance with the changing internal audit landscape (e.g. new regulations, changes in business models and strategy and technological advances (PwC, 2017)). They expect their employees to swiftly respond to these changes as *times have changed* (P5). This sentiment was shared by participants representing the internal audit profession. An O3 participant, for example, mentioned that the pace at which business is changing, together with the pressure to meet clients' needs and simultaneously to provide suitable learning and development opportunities for staff are critical factors in the internal audit profession (P16).

Most employee participants felt overwhelmed when they started work and were required to adapt to continuous change in the workplace. Employee participants working for in-house functions, experienced their first months' of employment as challenging, acknowledging a feeling of *we are thrown into the deep-end* (FG4). Others (mostly employed at Big 4 audit firms), experienced several challenges while attempting to adapt to continuous change: these including time management, feeling overwhelmed due to *information overload, long hours, different environment from university* and being full of uncertainties,

getting a shock to the system and lack of communication (FG3). Participants also stated that unrealistic deadlines from management and long hours are a given during the initial training period (FG3).

Employer participants stated that they want early-career internal auditors to have critical thinking skills. They should know how to look at a process, evaluate it and come up with risks and controls, irrespective of what process it is (P2). All participants agreed that teamwork skills are very important in the workplace. Interactions with colleagues where they can ask questions, share ideas and share knowledge, contributed significantly to their learning experiences (FG2&FG4). Employee participants also reported on great teamwork focus, participation in teams at audit engagement and firm levels as well as friendships made and good working relationships established, and where clients became like family (FG3).

Various participants were concerned about the internal audit landscape, particularly the status of the internal audit profession. Employee participants were of the opinion that external auditors are highly regarded, while that is not the case for internal auditors, and this perception influenced their commitment to CPE. The latter also impacts on how they managed their own learning experiences. Participants representing the internal audit profession also expressed disquiet about the current status of the internal audit profession. Some of them believed the change in the qualification path of South African internal auditors (as highlighted in Fig. 1) will address this shortcoming. An O3 participant mentioned that the South African Institute of Chartered Accountants (SAICA) model is a good example of the integration and development of technical and soft skills (P16).

5.1.2. Lack of organisational commitment

The lack of commitment by early-career internal auditors to the organisation and the inadequate management support for development of their soft skills were identified as challenges. Employer participants identified the retention of early-career internal auditors (who have gone through a CPE programme for three years and then intend to leave the organisation), as a challenge (FG1). Also, the challenge of remaining profitable whilst training and balancing employer needs with employee needs were highlighted (FG1). Furthermore, employee participants' lack of motivation and willingness to learn were highlighted by internal audit employers (FG1&FG2). In contrast with these employer participants' experiences, employee participants experienced a lack of assistance from the employer to obtain a professional qualification and their career development plans were not well documented; there was no structured in-house skills development programme and managers were being selfish and resistant [when requested] to share knowledge (FG3 & FG4).

One O3 participant stated that prospective early-career internal auditors from the new generation do not ask if they can come and work for a company: they ask you – why should I come and work for you? (P16). He reported that today's internal audit function must change and adapt constantly to a changing landscape. The challenge of retaining early-career internal auditors after their first three years of employment was alluded to a number of times by both employer and other participants. They all stated that the retention of staff is a serious challenge.

An E2 participant reported on his experience of developing early-career internal auditors and investing a significant amount of resources in these individuals, who then left the organisation due to higher remuneration packages being offered, and an apparent lack of commitment to stay with the organisation and build a career path. An O3 participant also highlighted the lack of return on investment due to early-career internal auditors' leaving the organisation after their first three years of learning and development – they really get better at what they do and then all of a sudden another department picks them up (P13). An E1 participant also stated that they seek returns on investment for developing early-career internal auditors into internal audit professionals – we are investing in you as an individual, we do expect some kind of return on investment (P3). This view was supported by all the E2 participants. One of the E2 participants explained as follows: You just get them up to the skill level where they know what they are doing and they are running (P5). The soft skill needs in relation to the learning environment as CPE challenge is summarised in Table 4.

5.2. Resource limitations: Cost and time

Resource limitations, including the cost of training and the time needed to train (and learn), were identified by all participants as challenges to CPE. They reported that rendering effective services to clients whilst exposing early-career internal auditors, particularly to formal learning (off-the-job), is challenging. Early-career internal auditors mentioned the challenge of finding a balance between work and life due to extensive travelling to clients and out-of-town assignments and having very limited time off or leave (FG3).

An E1 participant stated that it is not only the direct cost of training but the loss of productive hours (P1). This E1 participant stated that the time for training represents hours that cannot be converted into revenue (P1). Two other employer participants from the private sector commented on the balance required between time and cost (because these two are so interrelated) of formal training for early-career internal auditors and the need to service clients and to generate revenue – it is a catch twenty two situation (P5). A way to balance this is to conduct training during quieter times, but according to an E1 participant, it could still be cost-intensive. An O3 participant reported that the cost of training in the South African public sector is not really an issue but that the time for training is a challenge, because one has certain production targets that have to be achieved (P13). An E2 participant from a small auditing firm stated that his organisation's training budget had been significantly reduced, due to senior management's viewing training as a luxury (P11). He explained that in attempting to meet all the training requirements, really small firms are not going to be able to pull it off and therefore they have to join forces with other firms to create the necessary capacity (P11).

Table 4
Experiences of participants on the learning environment as CPE challenge.

Soft skill needs	Proof quotes	Participant
<i>Adaptability</i> Entry-level internal auditors must be able to adapt to the workplace and later to changing needs of stakeholders	"The focus has changed...we now only focus on the core things...you are in a different world now, you need to adapt, ... the quicker, the better" (P5).	Employers
	"We want people who are who are willing to accept change and to go with the change" (P5).	Professional body representatives
	"The expectations of stakeholders of internal auditors change a lot...you need to be able to adapt" (P16).	Employees
<i>Time management</i> Internal auditors need time management skills to cope with continuous change	"We are overwhelmed, we experience an information overload, a fear of doing things wrong, feelings of being thrown in at the deep end in a different environment from university, being full of uncertainties and getting a shock to the system" (FG3).	Employees
	Employees experience "ridiculous time management, unrealistic deadlines from management" and "long hours" during their first three years of employment (FG3).	Employees
<i>Self-management</i> Internal auditors need self-management skills to manage their learning experience in an environment where the status of the profession is still questioned	"Now, internal auditing...I do not think it is taken seriously...even at the clients...but when external auditors come in, the [clients] are rushing, they are all over the place" (P11).	Employees
	"CIAs are not looked up to here, not at all, it is still very much the mind-set of CAs" (P8).	Professional body representatives
	"[Changes in the South African internal audit profession] will help us to get CA status...and that will make learners proud of what they do, give them much more [to aspire to]" (P13).	Professional body representatives
<i>Critical thinking skills</i>	"They should know [critical thinking skills], how to look at a process, evaluate it and come up with risks and controls, irrespective of what process it is" (P2).	Employers
<i>Teamwork</i>	He indicated that the "regular interaction with his seniors gave him an in-depth perspective" on his performance (P10). There is a "great teamwork focus", friendships are made" and "sharing ideas and knowledge" contribute to the learning experience (FG3).	Employees
	"Clients are insisting on having a consistent team, because it takes away explaining the process every time, over and over to new people" (P2). [Inductions should be] "an integration of someone into your team" (P13).	Employers

O3 participants had differing views. They stated that cost and time commitments were *not excessive* and *not too much*, particularly when compared to the amount of resources invested in the development of external auditors (P13). Some E1 participants also alluded to time constraints experienced in organisations. The point was made that early-career internal auditors do not progress with their studies and they do not qualify as CIAs because of work pressure. One E2 participant explained that in his organisation, internal auditors have many years of experience, but they did not qualify as CIAs: *They tried, but they are not making it, because they do not get enough time to study... because the clients' needs are so huge... working until midnight* (P11). An E1 participant discussed time pressures and described the difficulty of maintaining a rational *work/life balance* while doing an apprenticeship. This E1 participant added that such employees deliver substandard work. Another E1 participant looked at time constraints from a different perspective, arguing that by the time formal written feedback on engagements is provided, an early-career internal auditor is already involved in another assignment (that can take up to three months). This hampers an early-career internal auditor's development. As a countermeasure, this participant suggested that *informal feedback should probably get more focus* (P2). An E1 participant maintained that as early-career internal auditors progress, work demands increase, and then a work day of *seven and a half hours is not enough anymore*, and that... *you have to put those extra hours in* (P1). The soft skill needs in relation to resource limitations as CPE challenge is summarised in Table 5.

5.3. Different management styles

Employee participants mentioned the challenge of working for different managers, being evaluated by different managers and being exposed to the subjectivity and *favouritism* of these *good and bad managers*. Furthermore, they described the importance of having the people skills to deal with these *different management styles*. (FG3 & FG4). One E1 participant mentioned that the *inconsistency between managers is a battle* (P2). He specifically referred to the different ways in which managers require work to be done, the manner in which they review early-career internal auditors' work, provide feedback and

Table 5
Experiences of participants regarding resource limitations as a CPE challenge.

Soft skill needs	Proof quotes	Participant
<i>Time management</i> Internal auditors need time management skills to ensure quality work whilst doing CPE	“They tried [CIA], but they are not making it, because they do not get enough time to study . . . because the clients’ needs are so huge . . . working until midnight” (P11). “Time for training” is a challenge (P13).	Employers Professional body representative
<i>Self-management</i> Internal auditors need self-management skills to ensure they are developing the necessary competencies whilst working	“Seven and a half hours is not enough anymore, . . . you have to put those extra hours in” (P1). The challenge of “finding a balance between work and life due to extensive travelling to clients and out-of-town assignments and having very limited time off or leave” (FG3).	Employers Employees

formally evaluate their performances. An O3 participant agreed that different management styles posed a challenge, and reported on his experience of management being *very selective about who they want on their team*, but stated that *this happens everywhere* (P13). He also stressed that the use of a competency framework could ensure that all managers use the same set of standards to evaluate early-career internal auditors’ performance. One E1 participant even took a long-term view by suggesting that early-career internal auditors should know how to *transition themselves to work with a new manager* (P5).

An E2 participant alluded to the importance of the relationship between an early-career internal auditor and his manager. Although early-career internal auditors are encouraged to ask questions of their managers as part of the on-the-job training, he asked: *If you don’t like your manager, are you going to ask the questions?* (P8). An O3 participant agreed that the diversity of management styles is a reality in audit practice, but highlighted that the key factor is the *quality of the manager or supervisor* (P13). *The good guys will give people exposure. They’ll push them and they’ll get them into difficult situations, but the ones who are not good at these things, they’ll just . . . get them to make copies and type up minutes* (P13).

One T1 participant reported on his experience of different management styles. He stated *that managers do reviewing differently, you have to adapt to each and every manager’s style, and that is very, very challenging* (P9). However, he confirmed that *it becomes easier* (P9) over time, and one gets acquainted with the different management styles. This T1 participant added that some managers give credit where justified, while others *will always look for something that is wrong* (P9). Interestingly, a few participants also highlighted the subjectivity of the performance management system by stating that some managers gave preference to certain early-career internal auditors, and that the process could not be regarded as fair. The soft skill needs in relation to different management styles as CPE challenge is summarised in Table 6.

Table 6
Experiences of participants of different management styles as a CPE challenge.

Soft skill needs	Proof quotes	Participant
<i>Adaptability</i> Internal auditors must <i>adapt</i> to different management styles	“Managers do reviewing differently, you have to adapt to each and every manager’s style, and that is very, very challenging” (P9). “Early-career internal auditors should know how to “transition” themselves to work with a new manager” (P5).	Employees Employers
<i>Self-management</i> Internal auditors need <i>self-management</i> skills to manage their learning experience whilst working for different managers with differing management styles	“Inconsistency between managers is a battle” (P2) “. . . favouritism by managers who only want certain trainees to work for them” and who treat trainees differently or inconsistently (FG3). “The good [managers] will give people exposure, but the ones who are not good . . . will get them to make copies and type up minutes.”	Employees Professional body representatives
<i>Teamwork</i> Internal auditors must demonstrate <i>teamwork skills</i> to function as an integrated unit	“[Managers are] very selective about who they want on their team . . . this happens everywhere” (P13).	Professional body representatives
<i>Communication</i> Internal auditors must <i>communicate</i> effectively with managers, fellow auditors and clients	“If you don’t like your manager, are you going to ask the questions?” (P8). “Effective written and verbal communication skills, including client relationships, interviewing skills, dealing with difficult clients and knowing which questions to ask to whom (how, why, what and when) are very important (FG1).	Employees Employers

6. Discussion

Though all participants (employers, employees and representatives of the profession) claim to be committed to CPE, challenges threaten the optimal functioning of CPE. Our study uses three CPE challenges (the learning environment complexities, resource limitations and different management styles) experienced by entry-level internal auditors, employers and representatives of the professional body to contextualise soft skill requirements for early-career internal auditors.

6.1. Learning environment complexities

In line with previous research (e.g. Van Laar, Van Deursen, Van Dijk, & De Haan, 2017), all participants acknowledged that the complexity of the business environment is accelerating which then requires constant change and places high demands on employees' skillsets. The study shows that entry-level internal auditors find it challenging to adapt to the changing internal audit landscape and workplace landscapes where they are expected to be critical thinkers, work in teams and communicate effectively from the start.

Employee participants perceived the workplace as not always conducive to learning; especially as entry-level internal auditors they felt overwhelmed, ill-equipped and disempowered. Past research has identified factors resulting in the incomplete assimilation of entry-level employees into public accounting firms, and these included the firm environment and characteristics, audit team characteristics and qualities of trainees (Church, 2014). The findings of our study add shortcomings in employees' soft skills to this list. It appears that employee participants struggled with time management skills and to adapt in a complex business environment that is constantly changing. Furthermore, their critical views about the status of the profession also challenges CPE. Participants representing the profession were optimistic that the change in the qualification path of South African internal auditors will address this shortcoming, and is a notion which should be a discussion point for employers, educators, and the professional body.

Incomplete assimilation into the workplace may impact employee commitment and provoke early turnover decisions (Church, 2014). This was evident in our study as employer participants questioned the commitment of entry-level internal auditors, while employee participants experienced a reciprocal lack of commitment by the organisation to develop their knowledge and skills. Employer participants complained that they do not always receive a return on investment when talent cannot be retained, a perception similar to that of public accounting firms (found in the Church (2014:A31) study), that trainees have "one foot out of the door". Employees' willingness and competence to assume responsibilities is a critical factor among motivation theories that impact on employee retention; it is only when the employee feels competent to perform more challenging tasks, and has previously demonstrated such competence, that additional responsibilities (and rewards) will follow (Ramlall, 2004). Similarly, an environment conducive for employee development plays a critical role in employee retention (Ramlall, 2004). Thus, skills constraints can limit challenging work opportunities for advancement and may lead to a firm's failure to retain talent.

6.2. Resource limitations

Most employer participants (especially those from Big 4 firms and public sector institutions) maintain that their organizations make huge investments to develop talent. The literature reports that even though audit firms invest substantially in talent development initiatives, they fall short in promoting work/life balance practices (ACCA, 2012). Not surprisingly, employee participants in our study found it challenging to maintain a work/life balance and felt that work pressures also limited CPE opportunities. The study found improving time-management and self-management skills could provide early-career internal auditors with the tools to navigate through these challenges. Prior studies have found that work/life balance practices (especially for the younger generation) and a supportive work environment do reduce employee intentions to leave (Tlais et al., 2017).

6.3. Different management styles

Most employee participants expressed concern about the management styles of their immediate managers. They were, as previously found (Church, 2014), disappointed by the lack of gratitude and feedback. In addition, this study found early-career internal auditors need effective soft skills to deal with different management styles. These include the ability to adapt, work in teams and establish and maintain sound working relationships with management and supervisors. The need for competent workplace mentors and managers to facilitate CPE was highlighted. Employers specifically emphasised the importance of effective communication skills.

6.4. Summary

Our study shows that by demonstrating specific soft skills early-career internal auditors could alleviate pressures associated with CPE challenges. These challenges directly impact employers and employees, and indirectly impact the profession as "professions both create their work and are created by it" (Abbott, 1988:316). Furthermore the study reveals that once

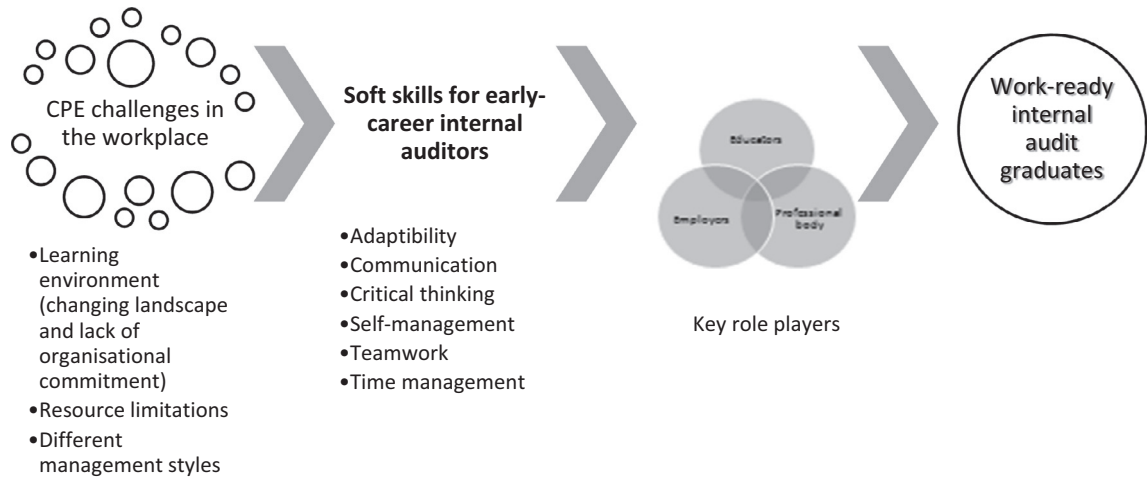


Fig. 3. Preparing work-ready graduates.

employees have mastered certain soft skills, pressures relating to CPE could be alleviated. Better prepared entry-level internal auditors cope better with complexities in the workplace (e.g. change and different management styles), need fewer resources (cost and time) to develop and are more able to deliver quality work and show commitment. They then become part of an organization's human capital with economic value and implied talent management investment (Ramlall, 2004), resulting in increased retention. Taking the interconnectedness of the aforementioned matters into account, CPE appears to be a multifaceted concept. It is mired in tensions fuelled by development expectations of employers and employees and work demands in a complex workplace environment as well as driven by economic conditions.

The study shows entry-level internal auditors need adaptability, communication, critical thinking, time management, self-management and teamwork skills. These are in line other studies investigating soft skills in order to be considered “work-ready” (Chaplin, 2017; Crawford et al., 2011; Hassall, Joyce, Arquero Montañó, & Anes, 2005; Helliard et al., 2009; Howieson et al., 2014; Kavanagh & Drennan, 2008) and have suggested ways in which these should be developed (Chaffer & Webb, 2017; Howcroft, 2017; Webb & Chaffer, 2016). However, accounting and auditing graduates' ability to demonstrate soft skills in the workplace remains suspect (Howieson et al., 2014; St Pierre & Rebele, 2014). We suggest that coordinated efforts are required to develop the necessary soft skills (see Fig. 3), thus building on the notion that collaborative efforts by employers, educators and the professional body are needed in the CPE process (De Lange, Jackling, & Suwardy, 2015; Lindsay, 2016; Murphy, 2017). From a social learning perspective, these soft skills should be viewed in context (as displayed by CPE challenges in the study) and this requires that parties develop a shared understanding of these skills (as aspired to by the IIA SA in their new career path). This requires not only a mind-set change on the part of involved parties but more importantly, decisive actions. Firms/organizations have to change their mind-sets to avoid derailing training efforts by continuing to use a short term cost/benefit-approach to training. Simultaneously, educators should advocate for university funding and curriculum improvements, and should elicit more meaningful involvement from practitioners both in formal educational environments, and in CPE situations; and professional bodies could facilitate some of these initiatives. All parties should cooperate to develop opportunities for experiential learning (e.g. greater access to real-world projects and case studies that also focus on soft skills development) and expand on internship programmes (e.g. extended duration and broader exposure) (McDonald, 2007).

7. Conclusion, limitations and areas for future research

This study investigated soft skills development as part of CPE efforts to develop work-ready early-career internal auditors. The study uses three challenges (learning environment complexities, resource limitations and different management styles) experienced in the workplace to contextualise soft skill requirements for early-career internal auditors. CPE for early-career internal auditors in South Africa was discussed as a social learning journey where internal audit educators, employers and the professional body collaborate in developing the skills needed to perform internal audit services.

The study portrays CPE as a multifaceted concept that reflects employer/employee development expectations and work demands in a complex environment driven by economic conditions. Taking the interconnectedness of these matters into account, the need for work-ready early-careerists remains apparent. It points towards educators' role to develop specific soft skills to deal with CPE challenges. We suggest coordinated efforts in developing soft skills to unwind the tension between educators and employers and equip educators better to deliver work-ready graduates. Future studies could explore the impact of collaborated efforts on teaching and learning, especially soft skills development.

This study has practical applications. Collaborative efforts between employers, educators and the professional body are needed in the CPE process and internal audit educators can involve practitioners in setting curricula for specific soft skills, and consider relevant pedagogies to develop teamwork, communication, adaptability, critical thinking and self-management skills. A forum, representing internal audit educators, employers and the IIA South Africa, could jointly identify opportunities for developing experiential learning opportunities (pre-graduation) and expanded internship programmes. In addition internal audit employers could select specific CPE initiatives to develop these soft skills; similarly, the professional body could customise its CPE activities to include soft skills development for early-career internal auditors.

The study has several limitations. The study was limited to the South African context. Although South African internal audit educators follow the global IAEP curriculum and internal audit practitioners are required to adhere to the International Standards for the Practice of Internal Auditing issued by the IIA Global, the study's findings should not be extrapolated without carefully accounting for specific economic conditions and the national setting. Forms of diversity (including gender and race) were not examined and could have an impact on the findings. We did not interview educators; a future study could explore their views on the CPE challenges identified here, and test the suggestions made regarding the need to strengthen collaborative efforts to develop soft skills. The impact of soft skills development practices (as part of CPE) on internal audit competence and internal audit quality was not evaluated. Future studies could investigate the relationship between specific competencies and internal audit quality.

Acknowledgements

The authors would like to thank the editor, guest editor and reviewers for their excellent advice (and patience) in preparing this paper for publication.

Appendix A. Supplementary material

Supplementary data to this article can be found online at <https://doi.org/10.1016/j.jaccedu.2019.06.001>.

References

- Abbott, A. (1988). *The system of professions: an essay on the division of expert labor*. Chicago: The University of Chicago Press.
- ACCA (the Association of Chartered Certified Accountants). 2012. Optimising talent in accounting firms. Available from: <https://www.accaglobal.com/content/dam/acca/global/PDF-technical/other-PDFs/talent-attraction-malaysia.pdf> Accessed 27 February 2019.
- Albrecht, W. S., & Sack, R. J. (2000). *Accounting education: Charting the course through a perilous future*. Sarasota: American Accounting Association.
- Awayiga, J. Y., Onumah, J. M., & Tsamenyi, M. (2010). Knowledge and skills development of accounting graduates: the perceptions of graduates and employers in Ghana. *Accounting Education*, 19(1–2), 139–158.
- Apostolou, B., Dorminey, J. W., Hassell, J. M., & Rebele, J. E. (2017). Analysis of trends in the accounting education literature (1997–2016). *Journal of Accounting Education*, 41, 1–14.
- Barac, K. (2009). South African training officers' perceptions of the knowledge and skills requirements of entry-level trainee accountants. *Meditari: Research Journal of the School of Accounting Sciences*, 17(2), 19–46.
- Barrett, M. J., Baker, D. W., & Weis, D. D. (1974). Internal auditing in the accounting curriculum. *The Internal Auditor*, 3, 51–60.
- Bartlett, K. R. (2001). The relationship between training and organizational commitment: a study in the health care field. *Human Resource Development Quarterly*, 12(4), 335–352.
- Billett, S. (2004). Workplace participatory practices: conceptualising workplaces as learning environments. *Journal of Workplace Learning*, 16(6), 312–324.
- Billett, S., & Choy, S. (2014). Integrating professional learning experiences across university and practice settings. In *International handbook of research in professional and practice-based learning* (pp. 485–512). Dordrecht: Springer.
- Billett, S., Gruber, H., & Harteis, C. (2010). *Learning through practice: models, traditions, orientations and approaches*. New York: Springer.
- Billett, S., & Pavlova, M. (2005). Learning through working life: self and individuals' agentic actions. *International Journal of Lifelong Education*, 24(3), 195–211.
- Bui, B., & Porter, B. (2010). The expectation-performance gap in accounting education: an exploratory study. *Accounting Education: an International Journal*, 19(1–2), 23–50.
- Chaffer, C., & Webb, J. (2017). An evaluation of competency development in accounting trainees. *Accounting Education*, 26(5–6), 431–458.
- Chaplin, S. (2017). Accounting education and the prerequisite skills of accounting graduates: are accounting firms' moving the boundaries? *Australian Accounting Review*, 27(1), 61–70.
- Cho, D., & Kwon, D. (2005). Self-directed learning readiness as an antecedent of organizational commitment: a Korean study. *International Journal of Training and Development*, 9(2), 149–152.
- Choi, W., & Jacobs, R. L. (2011). Influences of formal learning, personal learning orientation, and supportive learning environment on informal learning. *Human Resource Development Quarterly*, 22(3), 239–257.
- Church, P. H. (2014). Assimilation of new hires in public accounting. *Current Issues in Auditing*, 8(2), A25–A34.
- Cohen, D. J. (1990). What motivates trainees? *Training & Development Journal*, 44(11), 91–93.
- Crawford, L., Helliar, C., & Monk, E. (2011). Generic skills in audit education. *Accounting Education*, 20(2), 115–131.
- Creswell, J. W. (2012). *Educational research: quantitative, qualitative and mixed methods approaches*. London: Sage.
- Dall'Alba, G., & Sandberg, J. (2006). Unveiling professional development: A critical review of stage models. *Review of Educational Research*, 76(3), 383–412.
- De Lange, P., Jackling, B., & Suwardy, T. (2015). Continuing professional development in the accounting profession: practices and perceptions from Asia Pacific Region. *Accounting Education*, 24(1), 41–56.
- Eraut, M. (2007). Learning from other people in the workplace. *Oxford Review of Education*, 33(4), 403–422.
- Eraut, M. (2011). Informal learning in the workplace: evidence on the real value of work-based learning (WBL). *Development and Learning in Organizations*, 25(5), 8–12.
- Evans, E., Juchau, R., & Wilson, R. (2012). *The interface of accounting education and professional training*. Abingdon: Routledge.
- Evans, K., Hodkinson, P., Rainbird, H., & Unwin, L. (2006). *Improving workplace learning*. London: Routledge.
- Foster, S. D., & Greenawalt, M. B. (1995). Internal audit education: a comparison across countries. *Managerial Auditing Journal*, 10(3), 31–36.
- Fourie, H., & De Jager, H. (2014). The expectation gap perceptions of internal audit managers by type of university attended in the Republic of South Africa. *Southern African Journal of Accountability and Auditing Research*, 16(1), 35–43.

- Griffeth, R., Hom, P., & Gaertner, S. (2000). A meta-analysis of antecedents and correlates of employee turnover: Update, moderator tests, and research implications for the next millennium. *Journal of Management*, 26(3), 463–488.
- Hancock, P., Howieson, B., Kavanagh, M., Kent, J., Tempone, I. & Segal, N. (2009). Accounting for the future: more than numbers. Available from: https://eprints.usq.edu.au/6333/4/Hancock_Howieson_Kavanagh_etal_v2_2009_PV.pdf Accessed 5 February 2018.
- Hassall, T., Dunlop, A., & Lewis, S. (1996). Internal audit education: exploring professional competence. *Managerial Auditing Journal*, 11(5), 28–36.
- Hassall, T., Joyce, J., Arquero Montaño, J. L., & Anes, J. A. (2005). Priorities for the development of vocational skills in management accountants: a European perspective. *Accounting Forum*, 29(4), 379–394.
- Havnes, A., & Smeby, J. C. (2014). Professional development and the profession. In *International handbook of research in professional and practice-based learning* (pp. 915–954). Dordrecht: Springer.
- Hegarty, P. M., Kelly, H. A., & Walsh, A. (2011). Reflection in a workplace qualification: challenges and benefits. *Journal of Workplace Learning*, 23(8), 531–540.
- Helliar, C. V., Monk, E. A., & Stevenson, L. A. (2009). The development of trainee auditors' skills in tertiary education. *International Journal of Auditing*, 13(3), 185–202.
- Howcroft, D. (2017). Graduates' vocational skills for the management accountancy profession: exploring the accounting education expectation performance gap. *Accounting Education*, 26(5–6), 459–481.
- Howieson, B., Hancock, P., Segal, N., Kavanagh, M., Tempone, I., & Kent, J. (2014). Who should teach what? Australian perceptions of the roles of universities and practice in the education of professional accountants. *Journal of Accounting Education*, 32(3), 259–275.
- Illeris, K. (2018). An overview of the history of learning theory. *European Journal of Education*, 2018(53), 86–101.
- Institute of Internal Auditors (IIA) (2012). Global IAEP Curriculum. Available from: <https://na.theia.org/about-us/aboutia/Academic%20Relations%20Documents/IAEP-Program-Requirements-and-Operating-Framework.pdf> Accessed: 29 April 2018.
- Institute of Internal Auditors (IIA) (2013). Internal auditor competency framework. Available from: <https://na.theia.org/about-us/about-ia/Pages/Competency-Framework.aspx> Accessed: 28 February 2015.
- Institute of Internal Auditors (IIA) (2018). IAEP Schools. Available from: <https://na.theia.org/about-ia/PublicDocuments/IAEP-School-Listing-by-Country.pdf> Accessed: 29 April 2018.
- Institute of Internal Auditors (Australia) (IIA (AUS)) (2018). Become an Internal Auditor. <https://www.iaa.org.au/become-an-internal-auditor/AboutGradCert/courseStructure.aspx> Accessed: 7 June 2018.
- Institute of Internal Auditors (South Africa) (IIA (SA)) (2015). Path to professional recognition in internal audit. Available from: http://www.iaasa.org.za/?page=Cert_CP_Overview Accessed 28 February 2015.
- Institute of Internal Auditors (UK & Ireland). (IIA (UK & Ireland)) (2018). Apprenticeships in internal audit. Available from: <https://www.iaa.org.uk/qualifications/apprenticeships-in-internal-audit/> Accessed: 7 June August 2018.
- International Federation of Accountants (IFAC) (2014). Proposed International Education Standard 7 - Continuing Professional Development. Available from: <https://www.ifac.org/publications-resources/proposed-international-education-standard-7-continuing-professional> Accessed: 3 February 2018.
- Jackling, B., & De Lange, P. (2009). Do accounting graduates' skills meet the expectations of employers? A matter of convergence or divergence. *Accounting Education: An International Journal*, 18(4–5), 369–385.
- Johnson, E. N., Baird, J., Caster, P., Dilla, W. N., Earley, C. E., & Louwers, T. J. (2003). Challenges to audit education for the 21st century: A survey of curricula, course content, and delivery methods. *Issues in Accounting Education*, 18(3), 241–263.
- Kavanagh, M. H., & Drennan, L. (2008). What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. *Accounting & Finance*, 48(2), 279–300.
- Kave, L. (2018). Personal communication to Learnership Director: lemmy@iaasa.org.za. Learning methods used in IIA learnership programme.
- Kostos, C. (2006). Learning in the knowledge age, where the individual is at the centre of learning strategy and organisational success. *Australian Journal of Adult Learning*, 46(1), 75.
- Lave, J., & Wenger, E. (1991). *Situated learning: Legitimate peripheral participation*. London: Wiley.
- Lenz, R., Sarens, G., & D'Silva, K. (2014). Probing the discriminatory power of characteristics of internal audit functions: Sorting the wheat from the chaff. *International Journal of Auditing*, 18(2), 126–138.
- Lenz, R., & Hahn, U. (2015). A synthesis of empirical internal audit effectiveness literature pointing to new research opportunities. *Managerial Auditing Journal*, 30(1), 5–33.
- Li, J., Brake, G., Champion, A., Fuller, T., Gabel, S., & Hatcher-Busch, L. (2009). Workplace learning: roles of knowledge accessibility and management. *Journal of Workplace Learning*, 21(4), 347–364.
- Lindsay, H. (2016). More than 'continuing professional development': a proposed new learning framework for professional accountants. *Accounting Education*, 25(1), 1–13.
- Littlejohn, A., Milligan, C., & Margaryan, A. (2012). Charting collective knowledge: supporting self-regulated learning in the workplace. *Journal of Workplace Learning*, 24(3), 226–238.
- Low, M., Samkin, G., & Liu, C. (2013). Accounting education and the provision of soft skills: implications of the recent NZICA CA academic requirement changes. *E-Journal of Business Education & Scholarship of Teaching*, 7(1), 1–33.
- McCartney, M. W., Marden, R. E., & Adair, L. P. (2002). Topical coverage in internal auditing: academic versus practitioner perceptions. *Accounting Education*, 11(4), 311–329.
- McDonald, P. (2007). Preparing tomorrow's workforce. *Workforce Issues*, October: (pp. 53–55).
- Meyer, M., & Orpen, M. (2007). *Occupationally-directed education, training and development practices*. Durban: LexisNexis.
- Montaño, J. L. A., Cardoso, S. M. J., & Joyce, J. (2004). Skills development, motivation and learning in financial statement analysis: an evaluation of alternative types of case studies. *Accounting Education*, 13(2), 191–212.
- Murphy, N. (2017). Professional competence and continuing professional development in accounting: professional practice vs. non-practice. *Accounting Education*, 26(5–6), 482–500.
- Northcutt, N., & McCoy, D. (2004). *Interactive Qualitative Analysis: a systems method for qualitative research*. London: Sage.
- Nyström, S. (2009). The dynamics of professional identity formation: graduates' transitions from higher education to working life. *Vocations and Learning*, 2, 1–18.
- Özer, G., & Günülük, M. (2010). The effects of discrimination perception and job satisfaction on Turkish public accountants' turnover intention. *African Journal of Business Management*, 4(8), 1500–1509.
- PwC (2015). The state of the internal audit profession study: finding true north in a period of rapid transformation. Available from: <http://www.pwc.co.za/en/assets/pdf/sotp-africa-brochure-sa-may-2015.pdf> Accessed 30 September 2015.
- PwC (2017). The state of the internal audit profession study: staying the course toward true north: navigating disruption. Available from: <https://www.pwc.com/id/en/publications/assets/assurance/Risk%20Assurance/2017-state-of-the-internal-audit-profession-report.pdf>.
- QCTO. (Quality Council for Trades and Occupations) (2014). Criteria and guidelines. Available from: http://www.qcto.org.za/images/2017/QCTOs_%20AQP%20Criteria%20and%20Guideline%2011%20November%202014.pdf Accessed 30 April 2018.
- Ramallal, S. (2004). *A review of employee motivation theories and their implications for employee retention within organizations* (pp. 52–63). Cambridge: The Journal of American Academy of Business.
- Rose, J. (2015). Mapping your career: Competencies necessary for internal audit excellence. Available from: <https://na.theia.org/iaarf/Pages/Common-Body-of-Knowledge-CBOK.aspx> Accessed: 7 April 2017.
- Russ-Eft, D. (2002). A typology of training design and work environment factors affecting workplace learning and transfer. *Human Resource Development Review*, 1(1), 45–65.

- Sambrook, S., & Stewart, J. (2000). Factors influencing learning in European learning orientated organisations: issues for management. *Journal of European Industrial Training*, 24(2/3/4), 209–219.
- Sarens, G. (2009). Internal auditing research: Where are we going? editorial. *International Journal of Auditing*, 13(1), 1–7.
- Seol, I., Sarkis, J., & Lefley, F. (2011). Factor structure of the competency framework for internal auditing (CFIA) skills for entering level internal auditors. *International Journal of Auditing*, 15(3), 1–13.
- Seng, C. V., Zannes, E. R., & Pace, W. (2002). The contributions of knowledge management to workplace learning. *Journal of Workplace Learning*, 14(4), 138–147.
- Short, T., & Harris, R. (2010). Challenges in aligning workplace learning with business goals: a perspective from HRD professionals in New Zealand. *Australian Journal of Adult Learning*, 50(2), 358–386.
- Siriwardane, H. P., Kin Hoi Hu, B., & Low, K. Y. (2014). Skills, knowledge, and attitudes important for present-day auditors. *International Journal of Auditing*, 18(3), 193–205.
- St Pierre, E. K., & Rebele, J. E. (2014). An agenda for improving accounting education. In M. S. Wilson (Ed.), *The Routledge Companion to Accounting Education*. Abingdon: Routledge.
- St Pierre, E. K., Wilson, R. M. S., Ravenscroft, S. P., & Rebele, J. E. (2009). The role of accounting education research in our discipline – an editorial. *Issues in Accounting Education*, 24(2), 123–130.
- Teddlie, C., & Yu, F. (2007). Mixed methods sampling: A typology with examples. *Journal of Mixed Methods Research*, 1(1), 77–100.
- Tempone, I., Kavanagh, M., Segal, N., Hancock, P., Howieson, B., & Kent, J. (2012). Desirable generic attributes for accounting graduates into the twenty-first century. *Accounting Research Journal*, 25(1), 41–55.
- Tlaiss, H. A., Martin, P., & Hofaidhllaoui, M. (2017). Talent retention: evidence from a multinational firm in France. *Employee Relations*, 39(4), 426–445.
- Van Laar, E., Van Deursen, A. J. A. M., Van Dijk, J. A. G. M., & De Haan, J. (2017). The relation between 21st-century skills and digital skills: a systematic literature review. *Computers in Human Behavior*, 72, 577–588.
- Vinten, G. (2004). The future of UK internal audit education: secularisation and submergence? *Managerial Auditing Journal*, 19(5), 580–596.
- Watty, K. (2014). Generic skills within the accounting curriculum. In M. S. Wilson (Ed.), *The Routledge Companion to Accounting Education*. Abingdon: Routledge.
- Webb, J., & Chaffer, C. (2016). The expectation performance gap in accounting education: a review of generic skills development in UK accounting degrees. *Accounting Education*, 25(4), 349–367.