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A Perspective View of Experimental Learning Theory (ELT) as a tool for Skills Development in Auditing Firms in Lagos State

Authors
***Idowu, H.A.O.; *Ologunde, A. O.; *Soewu, O.A., **Ajoge, E.O.**
*Department of Management and Accounting, Obafemi Awolowo University, Ile – Ife. Nigeria
**Centre for Energy Research and Development, Obafemi Awolowo University, Ile – Ife. Nigeria
Corresponding Author
Email: *hidowu@cerd.gov.ng*

Abstract
The study was a conscious attempt at establishing a relationship between the adoption of modes under the experimental learning theory (ELT) by auditing firms, and skills development of trainees and management staff of such firms. Descriptive and inferential statistics were used to analyze the data collected. A purposive sample of 20 auditing firms with business life tenures of (i) 1 ≥ 5 years, (ii) 6 ≥ 10 years, ≥ 15 years and 16 ≥ 20 years was chosen to ensure a spread of tenure. The findings of the result showed that a positive correlation of 0.813 among research skills, planning skills, corporate relation skills with respect to degree of experience acquired through the learning process. Similarly, correlation of 0.979 established a relationship between experience on one hand, and report writing skills and interactions with accounting software, on the other hand. However, a negative correlation between calculation of accounting ratios and working with people pointed to the importance of independent intellectual exercise in certain aspects of the learning process. In another dimension, the working experience of the audit firms revealed that firms with years of experience below 10 years placed more emphasis on concrete experience and reflective observations while the older ones concentrate on abstract conceptualization and active experimentation.

Keywords: *Learning, experiential learning, training and development, education, learning styles inventory, skills, auditing.*

Introduction

The progressive emergence and growth from the 1930s of a body of knowledge known as experimental learning with contents, contexts, principles and guidelines, all bordering on individual's stream of past and/or evolving experiences has provided a new dimension to the understanding of the concept of training and development. Kolb (1984) defined learning as the process whereby knowledge is created through the transformation of experience. He explained that knowledge would usually result from the combination of grasping and transforming experience. Brookfield (1983) viewed that scholars in this field have a rather high tendency to use the term in two contrasting expressions. The term may be used to describe the sort of learning undertaken by students granted an opportunity to acquire and apply knowledge, skills and feelings in an immediate and relevant setting. Thus, it involves a direct encounter with the phenomenon being studied rather than mere imagination about an encounter, or what is required in such a situation (Borzak, 1981). On the other hand, experiential learning is education that occurs as a direct participation in the events of life (Houle, 1980). Jarvis (1995) identified various uses of the term predicated on Well and

McGrills (1989) categorization of experimental learning into four (4) villages as including:

Village One (1) which revolved around assessing and accrediting learning from life and work experience,

Village Two (2) which conceptualized experiential learning as the justification for bringing change in the structure such as applicable in post-school education,

Village Three (3) which premised group consciousness hinging on experiential learning, and

Village Four (4) which was concerned with personal growth and self-awareness.

Audit practice, as known in the contemporary world, had evolved as a direct response to growing public expectations of accountability as well as the emerging complexities in economic and technological advances being made in business organizations. An audit, the Institute of Chartered Accountants in Nigeria (ICAN), 1999 posited is the independent examination of, and expression of opinion in the financial statements of an enterprise by an appointed auditor in pursuance of that appointment, and in compliance with relevant laws and regulations. There are basically two (2) types of auditing, namely internal and external auditing. This study will exclusively consider external auditing particularly as the Companies and Allied Mattes Act (CAMA), 1990 requires that financial statements of all companies be audited on an annual basis. Such audit, stipulated by law was referred to as statutory audit (Ajayi, 2007). The main reason for external auditing is to perform the attest function in terms of providing assurance as to the truthfulness and fairness of financial statements (Aderibigbe, 2005). An auditor is expected to give an unbiased opinion as he is presumed to be independent of all the parties involved (Aderibigbe, 1997; Elumilade, 2010). In a bid to ensuring independence, Otobo, (1997); Okeahalam, Oludele and Akinboade, (2003) all showed in their respective research that the regulatory process should include setting the rules, creating standards of monitoring, and enforcement of the extant rules and standards. The transition from manual and mechanical method of auditing to a highly sophisticated and software powered auditing posed some challenges to the audit practice. Asaolu and Idowu (2000) identified such electronic based audit-related problems to include a shift from the internally stored data and procedure which resulted in the disappearance of the audit trait. Consequently, the contemporary auditor is faced with the challenge to increase his level of knowledge and follow the development of state-of-the-art auditing and accounting software with keen interest. Few examples are the Software Research Tools (SRT) introduced in 2012; Modern Integrated Audit Approach Work Programme; Global Network Inventory and the International Financial Reporting Standards (IFRS, 1-4).

Statement of the Problem

The study was a deliberate attempt at unveiling the degree to which auditing firms adopt each of the four (4) basic learning styles comprising the Learning Style Inventories (LSI). Essentially, it attempted to establish a relationship between the choice of a learning style and specific past experiences as well as the demands of the prevailing circumstances. This becomes important as Beaudin and Quick (1995) had argued that increased learning will occur if the specialist adopts a learner-centred approach, where facilitators utilize the learners' experiences and knowledge in the learning process and where they develop methods in which the learner interact with, and reflect on the subject matter. The study was exploratory due to inadequate published research works or reports of the distribution of learning and adaptive styles among auditing firms. It is important to understudy the auditing firms with a view to finding out if the respective styles of experiential learning had contributed in whatever ways to the accomplishment of individuals or organization goals. Tisdell (1993) posited that learners must relate theoretical

concepts to real-life experience. This way, he argued that learners can think of themselves as creators of knowledge and thereby become independent thinkers.

Objectives of the study

The main objective was to examine empirically the effect of experimental learning theory on the development of audit trainees' skills in Lagos State, adopting the hypotheses below:

HO1: There is no significant relationship between the learning style inventory adopted by the audit firms and audit trainees' experiences.

HO2: There is no significant relationship between the learning style experiences gathered and audit skills development.

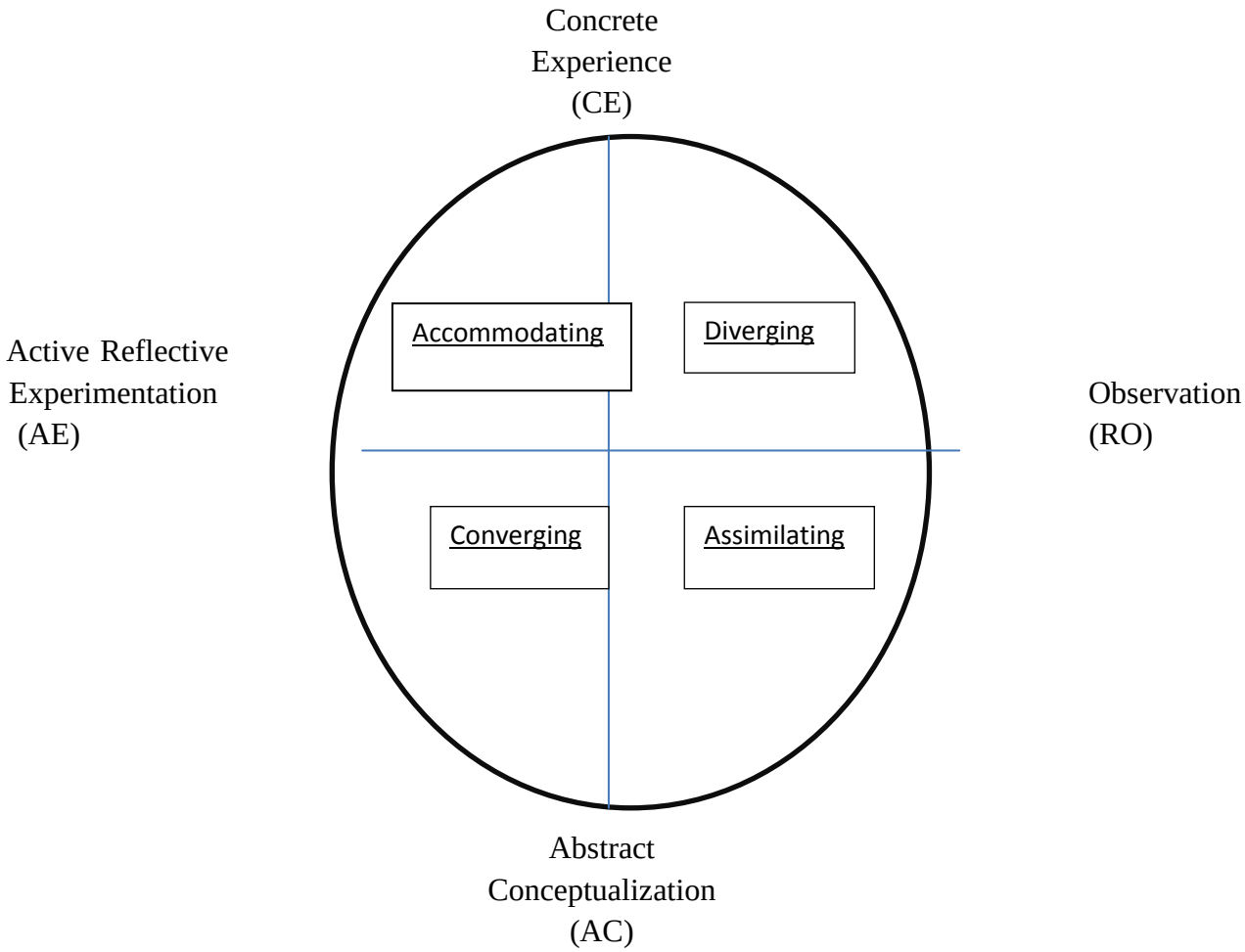
Review of Theories

Learning, Ologunde (2007) posited was an abstract theoretical concept. The outcome of learning, however, is observable from the way an individual behaves, reacts or responds sequel to some learning process. It also involves a relatively permanent change in behavior or action that occurs as a result of experience. Changes in behavior, therefore is an indication that learning had taken place. However, experiential learning theory, propounded by David Kolb and predicated on the work of other theorists including John Dewey, Kurt Lewin and Jean Piaget was defined as process whereby knowledge is created through the transformation of experience which results from the combination of grasping and transforming experience (Cherry, 2013).

Essentially, the theory differs from cognitive and behavioral theories in that while the former emphasized the role of mental process, the latter discountenanced subjectivity, borne out of experience in the learning process. Rather, it takes a more holistic approach and place greater emphasis on how experience including cognition, humanistic influence, environmental factors and emotions individually or collectively, shape the learning process. Kolb (1984) identified two different ways of grasping experience namely Concrete Experience (CE) and Abstract Conceptualization (AC). He equally described two ways of transforming experience including Reflective Objection (RO) and Active Experimentation (AE). Kolb (1984) explained that CE provides the information that serves as a basis for reflection leading to assimilation and formation of abstract concepts. Moreover, the concepts were subsequently adopted to develop new theories in relation to certain phenomenon which thereafter are subject to active testing. The process of testing new ideas invariably leads to gathering information through experience, thus, necessitating a recycling of the process. Instructively, the process is not necessarily activated by experience as individuals are usually inclined to choose which learning mode is best suitable in specific circumstances. The Experiential Learning Circle and the Basic Learning Style are explained in figure 1 below:

Figure 1

The Experiential Learning Cycle and Basic learning styles (Kolb, 1984)



Kolb's theory had been criticized for excluding from his theory such critical elements including goals, purposes, intentions, choice and decision making which were regarded as integrals parts of the learning circle (Rogers, 1996). Habermas, as quoted by Rogers (1996) proposed at least three kinds of learning with each having distinct learning styles. Similarly, Antherton (2011) quoting Race (2005) submitted that Kolb and other cyclical models are unrealistic, prescriptive and needlessly academic. Nevertheless, Kolb's contributions cannot be easily waived off, as a major milestone of the theory was the presentation of a model of experience in a scientific form, thus advancing the frontier of knowledge from the locust of the instructor back to the learner. Thus, major contributions to the field had posited that experience has once again become a viable topic of discussion (Brookfied, 1990; Jarvis, 1995; Kemp, 1996; Knowles, 1990; Mckeachie, 1994; Peter, 1991).

Conceptual Framework

The central focus of experiential learning is that increased learning will occur when the specialist uses a learner-centred approach, where facilitators utilize the learners' experiences and knowledge in the learning process and where they develop methods in which the learners interact with and reflect on the subject matter (Belenky, Clinchy, Goldberger and Tarule, 1986; Enns, 1993; Gelwick, 1985; Kolb, 1984; Levis and Williams, 1994; Tisdell, 1993). The basis of this learning-by-doing approach to education and training is partially grounded in experiential learning theories, models and methods. At the core of experiential learning therefore is action which emphasizes a shift from thinking about abstract

concepts to learning by doing through a direct encounter with the phenomenon under study. Hence, it utilizes actual experience with the phenomenon to validate a theory or concept. Indeed, for learning to occur, Boud, Cohen and Walker (1993) and Keento and Tate (1978) suggested that ideas as well as experience must be rightly connected to the learners' lives. Based on this submission, Levis and Williams (1994) expressed the view that the 20th century had witnessed a shift from formal abstract education to one that is experienced–based. It is therefore important to examine the concepts around which experiential learning theory was weaved and the emergent models thereof.

i. **David Kolb's Learning Styles Inventory:** Kolb and Fry (1975) argued that effective learning entails the possession of four different abilities, each represented by one pole in their model. These are concrete experience abilities, reflective observation abilities, abstract conceptualization abilities and active experimentation abilities. Only few individuals could symbolize an ideal situation whereby they tend to develop a strength in, or orientation to, one of the poles of each dimension. Consequently, a learning style inventory was designed to place people on a line between concrete experience and abstract conceptualization, and active experimentation and reflective observation. On this premise, Kolb, et.al (1975) identified four basic learning styles as shown below:

Figure II: Kolb & Fry Learning Styles (Tennant, 1996)

LEARNING STYLE	LEARNING CHARACTERISTIC	DESCRIPTION
Converger	Abstract Conceptualization + Active Experimentation	Strong in practical application of ideas. Can focus on hypo-deductive reasoning on specific problems. Unemotional Has narrow interest.
Diverger	Concrete Experience + Reflective Observation	Strong in imaginative ability. Good at generating ideas and seeing things from different perspectives. Broad cultural interests.
Assimilator	Abstract Conceptualization + Reflective Observation	Strong ability to create theoretical models Excels in deductive reasoning. Concerned with abstract concepts rather than people.
Accommodator	Concrete Experience + Active Experimentation	Greatest strength in doing things. More of risk taker. Performs well when required to react to immediate circumstances. Solves problems intuitively.

While the model had helped to broaden the potentials to learning from mere intelligence, it has paid an insufficient attention to the process of reflection (Boud, et al, 1983). Moreover, the claims made for the four different learning styles were criticized for being extravagant in that mere fact of dovetailing of one stage to the other did not necessarily validate them (Anderson, 1988). In addition, the model takes very little account of different cultural experiences and/or conditions. As Anderson (1988), cited in Tennant 1996) argued, there is a need to account for differences in cognitive and communication styles that are cultural-based. Finally, Jarvis, (1987) and Tennant (1997) submitted that empirical support for the model was weak because the initial research base

was rather negligible and there had been limited studies to test or explore the model further.

i. **Bond and Walker's stages in Experiential Learning:** Boud and Walker (1992) perceived experiential learning as a series of stages where there is some kind of preparation done before a learning event, the actual experience itself, and the reflection to "debrief" the learner on reflection. This incorporates two important aspects of Kolb's model of experience and reflection. It also adds a third which is preparation for the event, which, they argued could enhance the learning events. When considering preparation, the facilitator needs to focus on what experiences the learners had brought and what they desired to learn. The intent of the learners greatly influences their approach to the event irrespective of their ability to articulate the intents, or not. This model is rather too simplistic an adoption from the Kolb's model.

ii. **Dean's Process Model of Experiential Learning:** Dean (1993) presents a process model involving a series of stages for developing and implementing an experiential learning activity as follows:

a) Planning – Getting ready to start.
b) Involvement – Getting started
c) Internalization – Learning by doing
d) Reflection – Making meaning
e) Generalization – Making connections
f) Application – Transfer of learning
g) Follow-up – Assessment and Planning

The central concepts of Dean's model relates to the other theories of experiential learning in that there should be some kind of experience (involvement and internalization) and a reflection on that experience.

iii. Laura Joplin's Five Stage Model: Joplin (1981) adopted the action–reflection process but proceeded to add three other stages similar to Bond and Walker's and Dean's. The first stage named "focus" defines the task to be completed and focuses the learners' attention on that task. The second one called "action" involves the student with the subject matter either on a physical, mental or emotional manner. The third and fourth stages known as "support and feedback" are present throughout the learning experience and are provided by the instructor or fellow learners. The last stage, called "debrief" is where the learner and facilitator sort and order the information and reflect on its implications. Joplin (1981) stresses that experience alone is insufficient to be called experiential learning and that it is the reflection process which turns experience into experiential learning. Having regard to the foregoing models, it is clear that an elaborate one which accounts for significant elements in the learning process is the Kolb's model and it would form the basis for this study.

Methodology

The study covered Lagos metropolis of Lagos State, Nigeria. Lagos was deemed appropriate for this study because of the preponderance of corporate firms in Lagos and these firms constitute the major clients for auditing firms. More so, an appreciable number of government agencies and corporations that undertake auditing services are located in Lagos. Data were collected through questionnaire from 20 auditing firms, selected by convenience sampling. Thereafter, four categories of years of operation were made which are 1 -5 years; 6 – 10 years; 11 -15 years; and 16 – 20 years. Five among the auditing firms in each category were purposively chosen, thus arriving at a total of twenty (20) auditing firms in all. In each of the twenty firms, five (5) auditors were randomly selected and questionnaire was administered on them.

Measurement of Variables

Kolb's (1984) four learning style inventories viz. concrete experience, reflective observation, abstract conceptualization and active experimentation were the only concepts studied among the audit firms with a view to determining how they had helped to build up experiences and how those experiences translate to skill development. The first "concrete" is proxied by "practical training" and "repeated actions"; second "reflective observation" is proxied by "deductive reasoning"; the third "abstract conceptualization" is proxied by "imaginative ability" and "idea generation from different perspectives", while the fourth "active experimentation" is proxied by "trial and error" and getting solutions after many mistakes.

Results and Discussion

In adopting both the descriptive and inferential methods of analysis, questionnaire was designed to collect responses on such issues as imaginative ability, generation of ideas from varying perspectives, ability to create theoretical models, deductive reasoning, swift reaction to immediate circumstance(s), risk-taking, research skills, management of monotony, accounts reconciliation skills, oral/written communication skills and ability to study and grasp the operation of versatile accounting software. The results in respect of each objective are discussed below:

Objective 1 – Examine the Learning Style Inventory (LSI) that are Prevalent in the Audit Firms

Table 1: Explaining the LSI with Practical Training, Repeated Actions, Deductive Reasoning, Imaginative Ability, Idea Generation, Trial and Error and Solutions after Mistakes.

	Pratical Training			Repeated Actions			Deductive Reasoning			Imaginative Ability			Idea Generation			Trial & Error			Solution After mistakes			Total
	L	N	H	L	N	H	L	N	H	L	N	H	L	N	H	L	N	H	L	N	H	
Grp 1	9	14	11	8	3	23	20	3	11	17	4	13	17	4	13	9	2	23	9	9	16	34
Grp 2	4	9	11	4	2	18	11	4	9	12	5	7	11	5	8	3	0	21	3	10	11	24
Grp 3	14	6	0	11	2	7	2	1	17	2	1	17	1	1	18	4	1	15	7	14	0	20
Grp 4	13	7	0	11	3	6	2	1	17	0	0	20	0	0	20	8	4	8	9	11	0	20

Keys: Concrete Experience is proxied by practical training and repeated actions

Reflective Observation is proxied by deductive reasoning

Abstract conceptualization is proxied by strong imaginative ability and idea generalization

Active experimentation is proxied by trial & error method and allowing for mistakes

Group 1 includes audit firms with age 1-5 and auditors with 1-5 years of experience;

Group 2 includes audit firms with age 6-10 and auditors with 6-10 years of experience;

Group 3 includes audit firms with ages 11-15 and auditors with 11-15 years of experience;

Group 4 includes audits firms with age 16-20 and auditors with 16-20 years of experience

The total number of people in Group 1 was 34

The total number of people in Group 2 was 24

The total number of people in Group 3 was 20

The total number of people in Group 4 was 20

L-Low Influence; N-Nuetral Influence; and H-High Influence.

	Disagree (%)	Indifferent (%)	Agree (%)	Total (%)	No
Never	____	____	____	____	
Rarely	____	____	____	____	
Sometimes	57.9	26.3	15.8	100	19
Most times	44.2	9.3	48.5	100	43
Always	2.6	2.6	94.7	100	38

It can be inferred from Table 1 that while concrete experience, proxied by a combination of practical training and repeated action was perceived by respondents in firms with working experience of 1 to 10 years as having high influence on audit trainees, firms with working experience of 11 to 20 years required little or no concrete experience to accomplish their tasks. In contrast, while reflective observation, proxied by deductive reasoning was high at audit firms with working experience of 1 to 10 years, it was rather low for firms with working experience exceeding 10 years. One explanation here could be that the upcoming audit trainees bounded by reflective observation would engage more in imagining one best way of accomplishing a set of specific tasks. Furthermore firms within the working experience of 1 to10 years have a careful mixture of strong imaginative ability and idea generation in a conscious bit at balancing productivity at work. However, the rather experienced ones with 10 to 20 years working experience concentrated more on abstract conceptualization as they task audit trainees with vigorous and intricately difficult exercises as an avenue to train and impart them with knowledge. Active experimentation as a direct consequence of rigorous exercise was thus prevalent among firms with working experience of 1 to 10 years. The firms with relatively higher working experience might have cause to engage in trial and error during training sessions, but they were not susceptible to making seemingly avoidable mistakes.

Objective 2: Assess the degree of impact that experiences gathered for each of the LSI have on audit skill development.

Generally speaking, the correlation analysis of the factor which might influence the learning process of Audit trainees revealed that key among the factor include corporate relation skills, research skills, as well as planning skills with a correlation of 0.813 vis-a-vis creation of systematic schedule of activities. The latter also correlate with reasons for changes at 0.797. In the same vein, the process of tracing transactions back to source document correlate perfectly at 1.0 with ability to review books of account. It similarly correlates with writing of report at 0.976 and interaction with accounting software at 0.976. Interestingly, there is a negative correlation between calculation of accounting ratios and working with people. This might be adduced to the importance of independent intellectual exercise in this area. Even though, the calculation of accounting ratios correlates negatively at nearly all ports, it was more prominent at working with people (0.416). Furthermore, study change in accounting correlates positively with review of books of account, tracing of transaction back to source and reasoning and justifying changes at 0.789 each, but surprisingly, it had a negative correlation of 0.186 with calculation of accounting ratios. Rigour of monotomy was equally negative at every point, but most prominent at creation of systematic schedule of activities (0.374). In the same vein, team working spirit was negative across borders but most pronounced at rigour of monotony (-0.171). Finally, observation skills was positively correlated with creation of schedule of work at 0.813 and perfectly correlated with corporate relations, research skills and planning skills.

Conclusion

The concept of experiential learning in relation to audit practice was central to this research exercise. The result of empirical analysis has revealed that LSI could impact on the process of acquiring experience in the course of training which in turn could impact positively on the productivity of audit trainees. In the main, it was clearly shown that ability to study changes in account, reason out and provide justification for changes, adaptation of trial by error approach and creation of a systematic schedule of duties all contribute to the learning process. Nevertheless, certain aspects of the training required personal ingenuity and intellectual capacity which are not experience–based. These include individual choice of adapting to the challenges of monotony or interactions with accounting software. However, it is important to state that the personal intelligent quotient required for performance, and job-based experience are not mutually exclusive, and could, at best complement each other. The quantum of intelligence necessary to augment experience would differ from individual to individual.

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