

**Stream 3: Entrepreneurship, Start-Ups and Small Business**

**Competitive Session**

**Barriers to Training and Development in Small Accounting Firms: Employees'  
Perspectives**

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## **Barriers to Training and Development in Small Accounting Firms: Employees' Perspectives**

**ABSTRACT:** *Despite evidence of a link between participation in training and development and organisational success, small businesses are less likely to invest in formal training and development than their larger counterparts. Reasons for a reluctance to provide access to training and development include lack of time, high cost and lack of suitable courses. However, this is predominantly the views of owner-managers. This study builds upon a prior study involving employees in small engineering businesses by exploring employees' perspectives on factors influencing participation in training and development in small accounting businesses. The findings produced four generalisations and when compared with the prior study revealed that accountants are more motivated to undertake formal training and development than engineers who rely upon project-based learning.*

**Key words:** Training and development; Small business; Employees; Proactive behaviour; Australia.

Several studies have shown that employees in small businesses get less access to formal training and development (T&D) opportunities than employees in large organisations (e.g., Bishop & Ritzen, 1991; Johnson, 2002; Kitching & Blackburn, 2002; Kotey & Folker, 2007; Storey, 2004). This relatively low level of access to formal T&D by employees in small businesses is attributed to a wide range of 'barriers' to T&D that small businesses encounter. Barriers that have been identified in the literature include: the high cost of T&D events; the loss of working time while employees attend T&D; the lack of relevant T&D courses; and the owner-manager's fears that staff will be enticed away by other employers (see, for example, Kitching & Blackburn, 2002; Panagiotakopoulos, 2011; Storey & Greene, 2010).

Some researchers do not view this relatively low level of participation in formal T&D in small businesses as being too problematic. For example, case study research by Field (1998) illustrated the range of learning activities that can be overlooked if one adopts a narrow, training perspective. This study showed that limited reliance on structured training does not necessarily mean that learning is also limited. Drawing on a series of eight case studies of training and learning within small businesses, Field concluded that, consistent with previous findings, the small businesses studied tended to make limited use of structured training. However, Field (1998) points out, "when we look at the same case study sites through a learning lens, the picture is much richer and more complex" (p.64).

Similarly Gibb (1997) conceptualised the small and medium size enterprise as an active learning organisation within a stakeholder environment. Gibb argues that the predominant contextual learning mode in this environment is that of: learning from peers; learning by doing; learning by feedback from customers and suppliers; learning by copying; learning by experiment; learning by problem solving and opportunity taking; and learning from making mistakes. This learning environment is continually creating 'subjective' contextual knowledge through the process of the business striving to adapt, survive, and grow. According to Gibb, this contrasts sharply with the 'objective' largely de-contextualised (from the specific problems/priorities of the firm) learning environment frequently provided by formal training.

By contrast, there is also a consistent view in the literature that the relatively low level of participation in formal T&D in small businesses is problematic. For example, Kotey and Folker (2007) contend that neglect of formal, mutually supportive 'collections' of HR practices (including T&D) that are aligned with business strategy could hinder progress toward sustainable competitive advantage in small firms. Consistent with this view, Pajo, Coetzer and Guenole (2010) and Rowden and Ahmad (2000) have shown that lack of employee access to T&D opportunities in smaller firms has negative effects on proximal HRM outcomes such as job satisfaction and organisational commitment. Finally, as Ram (1994) has argued, small firm employees' lack of access to externally-accredited training can weaken their employability and place them at a serious disadvantage in the external labour market. Consistent with this view, Devins, Johnson and Sutherland (2004) showed that training interventions lead to positive outcomes for small firm employees, particularly those working in organisations with relatively formalised training practices.

Given these contrasting views in the literature, what is our position on the importance of formal T&D in small businesses? The position we take is neatly encapsulated by the following quotation:

*While it is crucial that we recognise the importance of informal aspects of learning in small firms (as in all organisations), it would be hazardous to advance a position that accords no importance at all to formal training (Bishop, 2008, p.661).*

In view of the importance of employee engagement in formal T&D events, researchers have sought to understand how small businesses could be encouraged to participate in T&D opportunities (Billett, 2004; Bishop, 2011). One strand of this research has investigated the 'barriers' to participation in T&D, presumably to indicate possible lines of intervention aimed at addressing the factors that constituted such barriers. However, as we illustrate in the next section of this paper, these studies have relied too heavily on the views of small business owner-managers. While owner-managers play a key 'gatekeeper' role in decisions regarding employee access to T&D (Coetzer, Redmond & Sharifzad, 2012), the views of employees are also important in developing a nuanced understanding of the factors influencing their participation in T&D.

The aim of the current study was to build on a previous study (Susomrith & Coetzer, 2015) which examined factors influencing employee participation in voluntary T&D opportunities in small engineering businesses. The current study was located in small accounting firms and the research design is largely consistent with that of the previous study. The research question that guided this study were: (1) What factors in the work environment influence participation in voluntary formal T&D from the perspectives of employees?; and (2) What role does proactive behaviour play in employee participation in voluntary formal T&D?

### **FACTORS INFLUENCING PARTICIPATION IN TRAINING AND DEVELOPMENT**

As noted, prior research into the factors affecting participation in T&D have predominantly sought information from owner-managers regarding 'barriers' to T&D. One such study was that of Marlow (1998) who endeavoured to find reasons why 28 business owners did not utilise formal T&D within their organisations. The study found the two main reasons to be lack of time to participate in T&D and lack of money to fund T&D events. This was shortly followed by Matley (1999) who conducted 200 face-to-face interviews with owner-managers. His study also sought to determine the factors affecting the provision of training. This research found the three most important factors were the perceived high monetary cost of training courses, time constraints and the loss of employees' working time while they attended training. A study involving a telephone survey of 1005 owner-

managers was conducted by Kitching and Blackburn (2002) to determine why organisations were reluctant to provide training for their employees. Two of the most important ‘barriers’ were the cost of training and loss of working time while employees undertook the training. A study was also conducted in Western Australia by Mitchell (2007) that involved interviews and focus groups with small business operators, training providers, business advisors, researchers and government officials. When asked why T&D was not employed to a greater extent within small businesses the main reasons which emerged were: (1) a preference for informal, on-the-job training; (2) the extended time necessary to undertake training; and (3) the need for ‘just-in-time’ training to address immediate needs. These four studies illustrate the typical approach used to investigate the low levels of employee participation in T&D. All four studies tried to tease out the owner-manager’s and other stakeholders’ views, but did not consider the views of the employees.

To the best of our knowledge, the study that we conducted on the factors influencing employee participation in T&D in small engineering businesses was the first to consider employees’ perspectives on barriers to formal T&D opportunities (Susomrith & Coetzer, 2015). In this study fifteen engineers were interviewed using an in-depth, semi-structured format and thematic analysis was employed to identify patterns in the data. The right hand column in Table 1 summarises our findings regarding employees’ perspectives on the barriers to T&D. The left hand column lists the barriers to employees’ participation in T&D as cited in the literature. The list is an amalgam of views from authors previously referenced, especially the works of Kitching and Blackburn (2002), Storey and Greene (2010) and Panagiotakopoulos (2011). An interesting finding was that proactive behaviour from employees with regard to T&D was constrained by prevailing resource allocation norms within the organisations studied. Prior research (e.g. Major, Turner and Fletcher, 2006) has linked proactive behaviour to participation in development activity.

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Insert Table 1 about here

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### DATA COLLECTION AND ANALYSIS

Given the limited research into factors influencing participation in T&D from employees' perspectives, an exploratory qualitative approach was adopted. Data were collected using in-depth semi-structured interviews that were conducted during site visits. To be consistent with our previous study, the decision was made to limit the number of sampling dimensions by focussing on a single small business type, namely small finance/accounting businesses. Employees in this type of business are required to remain abreast with the latest developments in their field and therefore would be informants that could provide 'rich' information on the phenomenon of factors influencing participation in T&D.

For the participants, completion of a finance or accounting degree allowed them to be accepted into the Certified Practising Accountants (CPA) or Chartered Accountant (CA) program. Although not a compulsory requirement, the CPA/CA qualification provides international recognition of accountancy skills and knowledge. To achieve the level of CPA/CA candidates must complete their programs together with professional experience in the fields of finance, accounting or business. Once the CPA/CA qualification is awarded the member must comply with a code of conduct set by the CPA/CA Australia association and continue to undertake T&D activities each year. This includes any activity that increases knowledge, skill and ability to perform the particular finance, accounting or business role and can include structured reading, discussion group meetings and technical study programs.

Suitable small businesses were identified from an existing public business directory (i.e. Yellow Pages). One of the researchers contacted the owner-manager of the organisation and after explaining the aims of the research a request was made to gain access to their employees. In the event the owner-manager declined to participate in the study the small business was removed from the list and another organisation contacted. This process continued until a total of 20 participants from 10 small organisations were found who met the study criteria: the business had a maximum of 20 employees; the participant had been employed for at least one year; and he or she was a professional accountant. Table 2 shows participants' demographic data. Each participant was interviewed using a

semi-structured approach that lasted between 45 - 60 minutes. The interviews were digitally recorded and subsequently transcribed.

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Insert Table 2 about here

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Once the transcripts were available they were checked for accuracy and carefully examined repeatedly by the researchers. Reflective remarks were recorded in the margins as recommended by Miles and Huberman (2002) and Patton (2015). Thematic analysis was used to analyse the interview data and this involved generating codes, coding the data, and then searching for themes (e.g. recurring instances of factors influencing participation in voluntary T&D). The identified themes were reviewed against the transcripts to ensure validity and applicability to the research question (Braun & Clarke, 2006).

### FINDINGS OF THE INTERVIEWS

**Research question relating to proactive behaviour:** We asked participants if they had requested access to T&D during the past six months. Just over half (12/20) of the participants *had not requested access* to employer-sponsored T&D. Frequently mentioned reasons for not requesting access to T&D included: (1) their knowledge and skills were being developed through undertaking additional studies in the Certified Practising Accountants (CPA) or Chartered Accountants (CA) programs; (2) managers were aware of the available courses and would recommend T&D to employees if it was needed; and (3) there were a wide range of in-house seminars and webinars in which employees could participate. Just under half (8/20) of the participants *had requested access* to T&D and all these requests had been approved. These requests pertained mainly to technical updating, such as training to become familiar with the latest software updates and legislation changes.

*It (training) was relating to a program we use called Simple Fund and it basically runs all our self-managed super funds effectively. And every year they do a yearly course and they basically underline the changes for the year. I do most of the super funds here so I'll be going to that next month... [Participant D]*

*I did mention super funds training because I do a lot of super funds. So that is one type of training that I am really interested in because I'm still not too familiar with say solicitors trade accounts, trust accounts for companies ... When I mentioned it, he said 'Sure. I will look*

*into it and when there's a seminar coming up in this area I'll let you know and I'll book you into it. [Participant M]*

We also asked participants whether they *actively sought information* about the available T&D courses and whether they had *self-funded* their participation in T&D events. About one third (7/20) reported actively seeking information about training courses. This involved activities such as subscribing to training service providers so that they would be notified of upcoming training courses and regularly reviewing the training offerings on professional institutions' websites. The other participants (13/20) relied on their managers to nominate suitable training courses that they should attend. Three quarters (15/20) of the participants *had not self-funded* any T&D. In all these cases the organisation covered the cost of T&D up-front, or reimbursed the participant after successfully completing the course. A quarter (5/20) of the participants had self-funded their participation in T&D events.

***Research question relating to factors in the immediate work environment that influence participation in T&D:*** We questioned participants about whether the organisation had a documented policy on T&D, a budget for T&D, and individual development plans. The presence of these three factors would suggest management commitment to employee learning and development. Half of the participants (10/20) believe their organisations do have a policy on employee T&D with a similar number (8/20) believing that a T&D budget exists. Half (10/20) were not aware of a T&D budget and a minority (2/20) were confident that a T&D budget did not exist. About three quarters (16/20) of participants had a personal development plan that was generally developed during their performance reviews. Participants from organisations that did have a T&D policy received support from their employers to attend T&D courses and complete their CPA or CA study.

The process of requesting access to external, company-sponsored T&D events was described as informal by most of the participants (18/20). They either emailed or personally approached their manager to request permission to attend the T&D event.

*I would just approach the partner and say 'This is the situation. Do you want me to go?' And we'd just weight it up, whether it's worthwhile going... [Participant D]*

*There's no real formal request procedure here. Walk into the office and show the brochure. They then decide if it's applicable and helpful or not. [Participant J]*

The rest of the participants (2/20) were uncertain about the approval process because they were typically approached by the owner/manager who would inform them about suitable T&D courses. That is, it was the owner/manager who initiated access to T&D rather than the employee.

When asked about the barriers to attending company-sponsored T&D opportunities, half (10/20) of participants perceived that there were no barriers to attending such T&D events.

*There is no major barrier, it is up to the boss and the money they have for training. [Participant E]*

*There's no barriers... It's busy but you can take time off to do training. [Participant M]*

In the opinion of the other participants (10/20) barriers to participation in company-sponsored T&D opportunities included workload pressures, the high cost of T&D events, a perceived lack of relevancy to their work, and lack of time due to their engagement in formal study. Several of the participants were currently undertaking CPA/CA diploma studies which they said consumed much of their time. They also indicated that their company would only refund the cost for each unit of learning that they successfully completed and this meant they had to focus their efforts on their studies, rather than participate in other types of developmental events.

## DISCUSSION

The aim of this exploratory study was to: (1) *explore the role that proactive behaviours play in employee participation in voluntary formal T&D; and (2) identify factors in the immediate work environment that influence participation in voluntary formal T&D.* According to Stebbins (2001, 2008), the production of inductively derived generalisations about the phenomenon under study is the main goal of exploratory research. Consistent with this goal, four generalisations emerged when findings from the interviews were holistically considered.

**Generalisation 1: Professional association qualification requirements are a key 'driver' of engagement in T&D.** Most participants had obtained their CPA/CA qualification, or they were working towards obtaining this qualification. Therefore the notion of continuous engagement in

learning and development was widely viewed as a key requirement of their careers. Engineers in small businesses held an alternative view, which was seemingly shaped by the qualification requirements of their professional associations. Unlike accountants who are required to undertake additional studies to attain CPA/CA status, engineers require an undergraduate degree and a minimum of three years acceptable work experience to attain a Chartered Professional Engineer status. Therefore professional association qualification requirements do not 'drive' engagement in T&D. In addition, the job functions of engineers and accountants are very different. Whereas accountants must remain abreast of the latest accounting and tax regulations, engineers are required to understand and apply mathematical and scientific principles while adhering to organisational, national and global standards. These differences in the job functions between engineers and accounts lead to the different T&D needs.

**Generalisation 2: In the organisations studied, the work environment is conducive to employee engagement in T&D events and participants' responses suggest that they are proactive in seeking access to T&D.** Findings of the interviews suggest that several of the organisations had a documented policy on T&D, a budget for T&D, and employees had individual development plans. The presence of these three factors suggests management commitment to employee learning and development and a work environment that is conducive to employee engagement in continuous learning and development. This was borne out by the finding that almost half of the participants had recently requested approval to attend T&D events and all requests were approved. The T&D courses attended by the participants covered a wide range of technical updating topics and the courses were mainly run by the professionals associations (i.e. CPA Australia, CA Australia) or the tax department. The findings from the interviews also suggest that organisations require their employees to be aware of the latest developments in their field and managers generally support employees when they seek access to T&D opportunities to equip their employees accordingly. In contrast, Susomrith and Coetzer (2015) found that the engineers who participated in their study were less proactive and there was less organisational support for engagement in T&D opportunities. In contrast to the accountants who tend to emphasise the role of formal T&D events as a mechanism for developing their skills and

knowledge, engineers generally relied upon their engagement in novel projects to acquire new skills and knowledge.

**Generalisation 3: High workloads, lack of time due to study commitments, high cost of T&D events, and a perceived lack of relevance are major barriers to engagement in T&D.** The participants perceived that a lack of time was the most common barrier to participation in T&D. Several of participants were studying towards their CPA/CA qualifications which consumed much of their non-work time. In addition, high works loads left little time to undertake any further T&D. Of less significance as barriers were the costs of T&D events, and a perceived lack of relevance of much of the available T&D courses.

A lack of time to participate in T&D and the high cost of T&D events were perceived as important barriers to T&D by both engineers and accountants (Susomrith & Coetzer, 2015). This is not surprising given that small businesses are generally resource constrained (Storey & Greene, 2010). However, for engineers their workloads rather than engagement in formal study presented a time-related barrier to participation in T&D. Generally, the number of training courses attended was significantly less for engineers than for accountants. As noted, this difference appears to be related to their respective job functions. Accountants must keep abreast of the latest developments in their field through engagement in structured learning experiences. In contrast, engineers acquire knowledge through project-based learning and through the close guidance of senior engineers in their organisations. These approaches to knowledge and skill acquisition seemingly reduce their perceived need to engage in structured T&D courses.

**Generalisation 4: The process of requesting access to T&D events is informal and the owner-manager plays a key decisional role.** The participants described the process of requesting access to T&D activities as 'informal' and typically involved having a casual conversation with the owner-manager. The owner-manager would discuss the benefits and relevance of the training course with the employee and then make the final decision. Participants seemed accepting that the owner-

manager had a key decisional role regarding access to T&D as owner-managers were seen as having broader experience and a deeper understanding of the field.

When compared to the decision making processes regarding access to T&D for engineers, there are some similarities, but also some important differences. In both cases the process of requesting access to T&D is largely informal and the owner-manager (rather than a line manager) plays the key decisional role. However, whereas the majority of requests made by accountants to attend T&D courses were approved, the engineering owner-managers were more likely to decline such requests.

Table 3 provides a summary of the perceived ‘barriers’ to formal T&D from the perspectives of engineers and accountants. Information in the table suggests that the barriers are very similar, but engineers perceive that they face a larger number of barriers.

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Insert Table 3 about here

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### **CONCLUSION AND IMPLICATIONS**

Small firms constitute the majority of enterprises and account for a significant proportion of total employment within Australia (Australia Small Business Key Statistics and Analysis, 2012) and many other developed countries (Curran & Blackburn, 2001). Thus, upgrading the knowledge and skill base vested in small firms is important for the well-being of individuals, organisations and national economies. However, from existing research it would seem that there are some critical issues that act as barriers to small firms engaging with formal T&D. These barriers have been investigated by studies that have focussed primarily on the opinions of owner-managers. In order to develop a more nuanced understanding of factors influencing participation in T&D in small businesses it is important to obtain the perspectives of employees as well.

This exploratory research of employees’ perspectives on factors influencing their participation in T&D in small accounting businesses has produced four generalisations which are based upon the interview data. These generalisations are: (1) professional association qualification requirements are a key ‘driver’ of engagement in T&D; (2) in the organisations studied, the work environment is

conducive to employee engagement in T&D events and participants' responses suggest that they are proactive in seeking access to T&D; (3) high workloads, lack of time due to study commitments, high cost of T&D events, and a perceived lack of relevance are major barriers to engagement in T&D; and (4) the process of requesting access to T&D events is informal and the owner-manager plays a key decisional role.

Findings of the current study suggest that there is considerable scope for improvement in managing the workplaces as sites for employee learning in the small firms studied. One obvious implication of these findings is that management development programs aimed at managers in small firms should embody elements that reflect the importance of the manager's people development role. For example, principles of adult learning and the skills of facilitating learning could be built into such management development programs.

The present study has limitations that have implications for future research. First, the study focussed on employees' perspectives of factors influencing their participation in T&D in a knowledge intensive professional service firm where technical updating is essential. Thus the findings cannot be extrapolated to other small business contexts with much confidence. Future research should investigate employee perceptions in other small business settings, including small business types that remain largely unexplored in relation to T&D, such as social enterprises. Second, while employee perspectives are essential, future research would yield more robust findings if owner-manager perspectives were also gathered on the factors influencing employee participation in T&D. Third, our study did not adopt a strategic perspective on T&D. Future research should examine whether implicit or explicit business strategy is a key factor influencing employee participation in T&D.

The findings of the current study share many similarities with the findings of a prior study that was located in small engineering firms. However, there were also some striking differences in the findings. In the engineering firms studied employee learning was 'driven' primarily by engagement in novel and challenging engineering projects and learning was guided by workplace mentors. Participation in structured T&D events was generally not highly valued. By contrast, in the accounting

small business the need for technical updating and the need to meet the learning and development expectations of professional associations were the key drivers of engagement in structured T&D events. These differing findings highlight the importance of researchers adopting a contingency ('best-fit') perspective (Boxall & Purcell, 2011) when examining the phenomenon of factors influencing employee participation in T&D in small businesses.

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**Table 1: Training and Development (T&D) Barriers**

Owner-manager perspectives	Employee perspectives
<ul style="list-style-type: none"> <li>High cost of external T&amp;D courses</li> </ul>	<ul style="list-style-type: none"> <li>Workload pressures and associated time constraints</li> </ul>
<ul style="list-style-type: none"> <li>Limited financial resources for T&amp;D provision</li> </ul>	<ul style="list-style-type: none"> <li>Strong resource allocation norms</li> </ul>
<ul style="list-style-type: none"> <li>Employees do not have time to participate in T&amp;D</li> </ul>	<ul style="list-style-type: none"> <li>Centralised decision-making with regard to access to T&amp;D</li> </ul>
<ul style="list-style-type: none"> <li>Lost working time for employees participating in T&amp;D</li> </ul>	<ul style="list-style-type: none"> <li>Owner-managers, not employees, initiate access to T&amp;D</li> </ul>
<ul style="list-style-type: none"> <li>Lack of suitable external T&amp;D opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Small engineering firms are 'production-oriented' rather than 'learning oriented'</li> </ul>
<ul style="list-style-type: none"> <li>Lack of awareness of available T&amp;D opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Lack of formality regarding process for accessing external T&amp;D</li> </ul>
<ul style="list-style-type: none"> <li>Fear of 'poaching'</li> </ul>	
<ul style="list-style-type: none"> <li>Lack of awareness of the importance of T&amp;D for firm success</li> </ul>	

**Table 2: Demographic Data**

<b>Participant</b>	<b>Age range</b>	<b>Duration of Employment</b>	<b>No. of employees</b>
A	21-30	1 year	15
B	21-30	3 years	15
C	21-30	1 years	15
D	21-30	3 years	15
E	51-60	3 years	8
F	41-50	2 years	8
G	31-40	1 years	8
H	21-30	5 years	8
I	21-30	3 years	20
J	21-30	4 years	20
K	21-30	3 years	10
L	21-30	3 year	12
M	21-30	2 years	5
N	21-30	2 years	5
O	21-30	3 years	5
P	31-40	4 years	6
Q	31-40	10 years	6
R	21-30	4 years	20
S	21-30	2 years	6
T	21-30	3 years	6

**Table 3: Barriers as Perceived by Engineers and Accountants**

Engineers' perspectives	Accountants' perspectives
<ul style="list-style-type: none"> <li>• Workload pressures and associated time constraints</li> </ul>	<ul style="list-style-type: none"> <li>• Workload pressures and time constraints imposed by engagement in further study</li> </ul>
<ul style="list-style-type: none"> <li>• Strong resource allocation norms</li> </ul>	<ul style="list-style-type: none"> <li>• Cost of T&amp;D events</li> </ul>
<ul style="list-style-type: none"> <li>• Owner-managers, not employees, initiate access to T&amp;D</li> </ul>	<ul style="list-style-type: none"> <li>• Perceived lack of relevance to immediate learning needs</li> </ul>
<ul style="list-style-type: none"> <li>• Centralised decision-making with regard to access to T&amp;D</li> </ul>	
<ul style="list-style-type: none"> <li>• Small engineering firms are 'production-oriented' rather than 'learning oriented'</li> </ul>	
<ul style="list-style-type: none"> <li>• Lack of formality regarding process for accessing external T&amp;D</li> </ul>	