

**EXPLORING EFFECTIVE MENTORING AS A PROFESSIONAL
DEVELOPMENT TOOL FOR PAPUA NEW GUINEA
ACCOUNTANTS**

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Doctor of Philosophy

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Certification

Statement of Original Authorship

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Abstract

The Papua New Guinea accounting profession is relatively young and still developing. Many Papua New Guinea Accountants (PNGAs) begin their career in accounting unaware of the gap they face when transitioning between their oral culture and a highly functional chirographic accounting career. PNGAs face a combination of factors impacting their performance and ability to manage the accounting program and provide relevant results. The PNGA desires to perform at improved levels, but they do not know how to identify and engage in activities for better outcomes.

This study explores the contextual challenges and cultural values that influence PNG accountants as they participate in a mentoring program in their profession. In order to understand the lived experience of the PNGAs a multiple-method research approach was used to collect and analyse data concerning the PNGAs' mentor relationships from semi-structured interviews, reflective journals, and researcher observations. Findings were analysed through a phenomenological lens, and the supporting methodology of action research provides the capacity to review the mentor model's structural framework and recommend changes.

The original contribution of this study is the identification of significant contextual challenges and cultural values that influence PNGAs as they participate in a mentoring program in their profession. It foregrounds the need to clarify the PNGA's preferred cultural foundation, as to whether the mentor program of an individual PNGA requires an oral or chirographic focus, or a compromise between the two. Revising the original mentor program structural framework in this way better supports PNGA's professional growth by encouraging the PNGA to integrate components of oral and chirographic cultures and create a third space as they manage the inherently disruptive nature of the transition to create a unique PNGA world. This study provides a framework to recognise how to learn and adapt their lives for a more rewarding accounting career.

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Abbreviations

CAANZ	Chartered Accountants, Australia New Zealand
CAO	Country Administrative Office
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CPA PNG	Certified Practicing Accountant, Papua New Guinea
CPA Australia	Certified Practicing Accountant, Australia
CPD	Continuing Professional Development
LAO	Local Administrative Office
PAU	Pacific Adventist University
PD/CPD	Professional Development/Continuing Professional Development
PIN	Pacific Island Nations.
PNG	Papua New Guinea
PNGA	Papua New Guinea Accountant
PNGUM	Papua New Guinea Union Mission of the Seventh-day Adventist Church
RP	Research Participant
RRJ	Research Reflective Journal
SSI	Semi-Structured Interview
SDA Church	Seventh-day Adventist Church
SPD	South Pacific Division of the Seventh-day Adventist Church
T&O	Tithes and Offerings

Glossary of Terms

Mentor	In terms of age and experience, a senior person provides the time and skills to pass on the essential competencies a mentee needs for a successful career.
Mentee	A novice in a particular field who desires to develop career skills in conjunction with a more experienced Mentor.
Accountant	A financial professional who keeps financial records and provides financial reports to a prescribed level.
Professional Accounting Bodies	An organisation of accountants who represent, promote, enhance and self-regulate the group's members. While it is unnecessary to be a member, accountants who meet entry requirements into a professional body enhance their credibility.
Chirography	The art of handwriting or recording information by hand. Increasingly an electronic process, but the fundamental manual process is unchanged. To have the ability to write and read is to be literate.
Continuing Professional Development	Ongoing training and education to maintain and enhance professional knowledge and skills.
Missions	Christian Missions are organised groups that send individuals or groups across geographic boundaries to engage with new groups to promote their faith through evangelism, education, literacy, social justice, health care, and economic development.
Oral	The basic human ability to communicate by voice.
Public Motor Vehicles	Privately run vehicles, such as buses or trucks, retrofitted to carry passengers on the tray, operating as a minimally controlled pay-by-passenger transport system.
Tithes and Offerings	Church Members may make two major contributions to the Church; Tithe is 10% of one's income, and its use is restricted to clergy salaries and other support costs. Offerings are free-will gifts to the Church to assist in other church expenditure.

CHAPTER 1: INTRODUCTION

This study seeks to understand the factors that influence the professional performance of Papua New Guinea accountants (PNGAs) by exploring the nature of the lived experience of four PNGAs as they engage in a mentoring relationship. Knowing these factors provides the capacity to review and revise components of the mentor models' structural framework to enable effective professional development for PNGAs, thus addressing a shortfall in professional performance.

In exploring the role of a mentoring program in the professional development of PNGAs, this study takes into account the contextual challenges facing them and their cultural values. In the course of exploring the challenges facing PNGAs, the study recognises the importance of orality and holistic learning for PNGAs. The lived experience narrative of four PNGAs highlights issues that influence the mentoring environment, as they practice their craft. Observing the lived experience of PNGAs as they engage in a mentoring relationship can provide an understanding of the gaps in the current mentoring and training structures, leading to the creation of effective mentoring as a professional development tool.

Background to the Study

The Seventh-day Adventist Church in Papua New Guinea operates an extensive network of churches, faith-based programs, school systems and medical programs requiring PNGAs to understand and use skills including but not limited to recording, analysing and verifying cash flows, constructing annual budgets and preparing monthly and annual financial reports for these enterprises. The demand for PNGAs has risen, particularly after PNG's independence was instated in 1975, but the sector saw a critical supply shortage in the 1990s (Bhanugopan & Fish, 2009, p. 109). Although demand has remained high, many PNGAs have struggled to understand their responsibilities fully. In many cases, they train themselves, leading to difficulty in creating and reporting financial statements.

Due to the insufficient numbers of well-qualified practising accountants in PNG, there has been little support for addressing the PNGA's lack of understanding,

which has undermined the professional accountancy body in Papua New Guinea (Chand, 2005, pp. 217, 218). Studies of the Pacific Island Nations (Brown & Tower, 2002) and reviews of Government-owned enterprises such as the Fisheries Authority of Papua New Guinea (Brown, 2015), National Roads Authority of Papua New Guinea (Brown, 2016b) and PNG Power Ltd. (Brown, 2016a) provide evidence that accountants in other business environments also find it challenging to meet specific accounting outcomes similar to those experienced by the research participants.

Genesis of the Papua New Guinea Accountant

The genesis of the PNGA occurred as the Pacific Island Nations gained independence in the latter part of the 20th century by reducing expatriate participation, resulting in a void where locally educated and trained PNGAs began to assume these responsibilities without sufficient experience. However, the SDA Church had already been present in PNG for over one hundred years. Over much of this time, the early missionaries had undertaken financial management and reporting using Western accounting methods. The SDA Church was not alone in introducing an accounting process. Other faith-based organisations (FBO), government, and private enterprises also used the PNG's generally accepted accounting process (Chand, 2005, p. 214; Hauriasi & Davey, 2009, p. 230).

The South Pacific Division of the Seventh-day Adventist Church currently employs expatriates in the Pacific south of the equator from PNG in the west to Pitcairn Island in the east. However, over the past fifty years, employment of Pacific-based expatriates has reduced for several different reasons, including but not limited to the following:

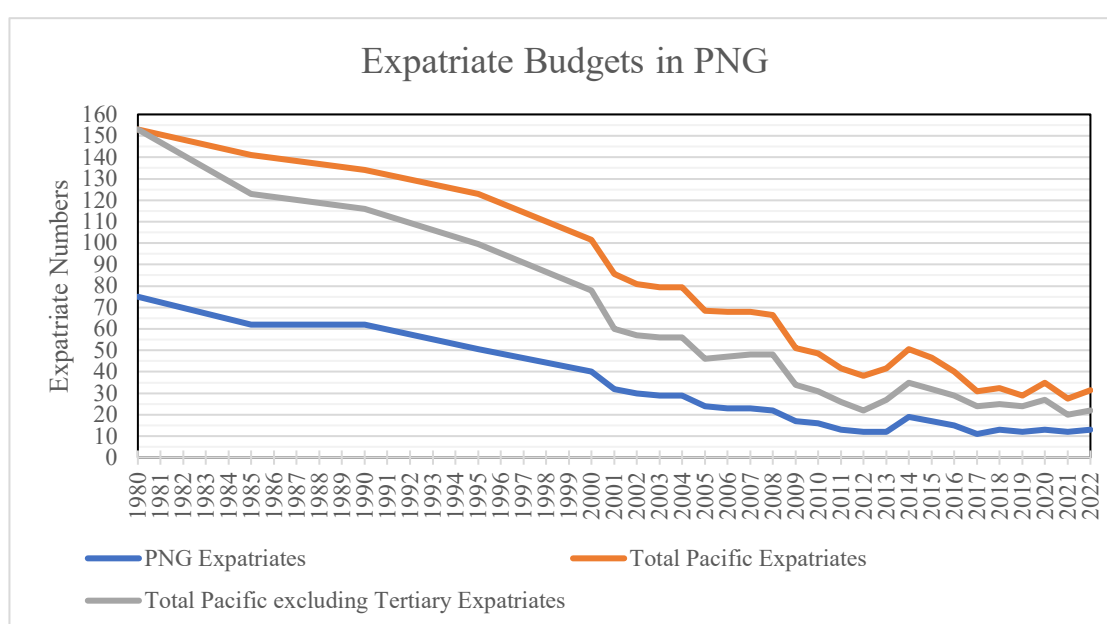
- i. From the newly independent PIN government's perspective, restricting the employment of expatriates encouraged the capacity and development of their citizens.
- ii. Like the newly independent nations, the local members also wished to exercise their ability to lead and control their own futures.
- iii. From an SDA Church leadership perspective, there was a recognition of the need for local leadership in their territories.

- iv. From an expatriate perspective, fewer people are prepared to accept expatriate employment in the Pacific and particularly in PNG.

Figure 1.1 *Expatriate Budgets 1980 to 2022* presents information from the South Pacific Division of the Seventh-day Adventist Church concerning budgeted expatriate employees from 1980 to 2022 (Potter, D., personal communications, 2014, July; 2023, July).

Figure 1.1

Expatriate Budgets 1980 to 2022



Generated for this research

Pacific Adventist University (PAU) commenced operations in 1984, creating a new stream of expatriate employees. The grey line excludes tertiary-based employees, in order to remove its effect on the total budgeted expatriate workers. The budgeted expatriate numbers usually varied slightly with actual expatriates in the Pacific (usually fewer actual expatriates). Budgeted positions do not identify subgroups such as teachers, ministers and accounting personnel, so the data does not

explicitly identify accounting practitioners. However, it is clear to see the decline in expatriate budgets in the PNG over 42 years.

Researcher's Relationship to the Field

Two main factors seeded my desire to understand the world of the PNGA. The first was the impact of early childhood years in PNG, where an appreciation for PNG's cultures and languages originated—the second involved an appointment to PNG in an expatriate middle management and administrator appointment in the mid-1990s that enhanced my appreciation of PNG's cultures. First, my accounting experience across Australia, New Zealand and Papua New Guinea in the not-for-profit and manufacturing sectors allowed me to observe different performance levels between Western accountants and PNGAs. Second, my experience of receiving quality mentoring and years of accounting experience, then mentoring junior staff, provided a wealth of tacit knowledge (Watson, 2006, p. 208) in mentoring initiates into an accountant with a sound understanding of accounting processes and procedures to explore effective mentoring as a tool in the world of the PNGA.

Finally, an assignment to PNG in 2013 galvanised the observation that understanding and applying accounting principles and practice for many PNGAs is culturally detached; thus, foreign to their daily lives and activities, and current training methods were inadequate. This detachment enabled me to identify a disparity in the quality of expertise between PNGAs and their counterparts in Australia and New Zealand, also mentioned in research concerning the performance of accountants in the Pacific such as that by Chand et al. (2008), as illustrated in Figure 1.1. This observable disparity prompted me to wonder why it exists and what is needed to close the gap.

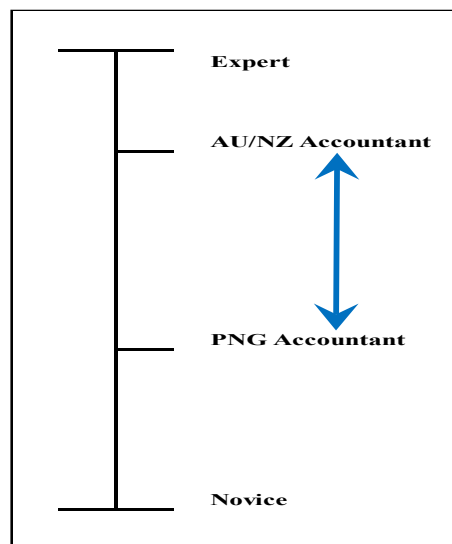
The Research Problem

As a long-term employee with the SDA Church with work experience in Australia, New Zealand and Papua New Guinea, I observed a gap in work performance between accounting practitioners in Papua New Guinea compared to their counterparts in Australia and New Zealand. Other research in accounting

standard adherence and reporting also notes this performance gap (Chand et al., 2008, p. 118). I observed that a PNGA's promotion assumed they had reached a level of competence that did not require further intensive training; however, it usually left the PNGA experiencing a vacuum in ongoing training, and they fall back to their comfort level and undertake duties

Figure 1.2

Disparity Gap



Generated for this research

usually allocated to junior staff. Michael Watkins, Professor of Leadership and Organisational Change at the Institute for Management Development, a specialist in advising leaders in transition, observed, 'It's a mistake to believe that you will be successful in your new job by continuing to do what you did in your previous job, only more so' (Watkins, 2013, p. 20). If this work environment is to change, it is necessary to understand the contextual challenges and cultural values that influence PNGAs.

As a Chief Financial Officer in Papua New Guinea (2019 – 2023), I learned, from the available audit reports and management letters, that the quality of accounting outcomes had declined over the years. These reports indicated relatively minor problems such as unentered data, incomplete reconciliations and late financial

reporting. More serious matters such as misuse and theft of assets and fraud also occur; however, like many PNG organisations, the Church manages these incidences internally and is reluctant to report such events officially. The court system in PNG is ineffective, and there is little faith in the formal justice system (Asian Development Bank, 2015, p. 35), so it is not uncommon to initiate other remedies outside the court system Dinnen (2010).

Some professions acknowledge the lack of mentoring in PNG, such as nursing and teaching (Kruske, 2006; Vali, 2010). However, other professions have not yet identified mentoring as an issue. Unlike professional accounting bodies in Australia, such as CPA Australia or Chartered Accountants, Australia New Zealand (CAANZ), CPA Papua New Guinea (CPA PNG), the country's leading professional accounting body, does not have a mentor program for its members.

Aim of the Research

The provision of financial reporting by Papua New Guinea Accountants (PNGAs) is essential as it enables administrators to make informed financial decisions. However, many struggle to meet the reporting expectations required to deliver meaningful information Brown (2016a); (Brown, 2016b; Brown, 2015; Chand et al., 2008; Shardlow & Brown, 2012) The PNGA may arrive at their role via several avenues, academically via a certificate, diploma, or an undergraduate degree combined with workplace experience. However, any combination of qualifications and experience regularly leaves many practitioners short of the expertise required to provide adequate and timely accounting information as they struggle to manage the disruption caused by the two cultures in which they live, their oral culture and a literate accounting culture.

This study aimed to develop and provide an improved and effective professional development program for PNGAs. It began by investigating PNGAs' experience of learning accounting processes, taking into account the cross-cultural environment in which they work, and the contextual challenges and cultural values they face. It aimed to generate an innovative mentoring model, as a tool for effective professional development for PNGAs. Implementation of the model may transform

the PNGAs' expectations, leading to better-trained and experienced accountants. Long-term outcomes may include greater job satisfaction, better financial reporting and better decision-making by administrators.

Rationale for the Research

There is limited research into PNGAs in Papua New Guinea or within the Pacific Island Nations (Bhanugopan & Fish, 2009; Chand, 2005; Chand & Patel, 2008; Hauriasi & Davey, 2009; Oru, 2011; van Manen, 2016b); as a result, there is limited information on how PNGAs engage in effective mentoring as a professional development tool for PNGAs. There is a noted gap in performance between accountants in Australia and New Zealand and their counterparts in the Pacific (Chand et al., 2008, p. 118). Understanding the contextual challenges and cultural values that inform the behaviour of PNGAs creates the opportunity to reconstruct a mentor model that leads to a more effective learning environment.

Significantly, this study revealed limited research in PNG in the accounting sector and the environment of the PNGA. Mentoring outcomes in a variety of settings have been examined by several authors (Dappen & Isernhagen, 2005; DuBois et al., 2002; Gibson & Heartfield, 2005; Holloway & Todres, 2003; Honan et al., 2012; Lumpkin, 2011; Sanou et al., 2014) and others. However, no acknowledgement of the importance of establishing a foundation upon which to build a program has been found. As this study explored the PNGA and their culture and how it influenced mentoring outcomes, it became increasingly apparent that many mentor programs assumed a literate foundation for mentoring. Clanchy (2013) also noted the assumption when he observed that 'literate techniques are so necessary to modern Western society, and education in them is so fundamental a part of the modern individual's experience, that it is difficult to avoid to assume that literacy is an essential mark of civilisation'. However, Sawatsky et al. (2016), in their study of mentoring in academic medicine in sub-Saharan Africa, made an important statement in saying there is a 'central role of culture in mentoring' in academic medicine. Sawatsky et al. (2016, pp. 666, 667) go on to say, 'This study helped explain complex cultural factors that challenge mentoring in academic medicine in Malawi and across SSA [Sub-Saharan Africa] that may be unique to this context'.

This study acknowledged that complex cultural factors challenge current mentoring models, which is also a finding in this research. However, Sawatsky et al. (2016) did not explore how to include recognition of the fundamental differences between oral and chirographic cultures in their mentor program.

Understanding the PNGA's milieu as they engage in a mentoring relationship is critical in providing a contextualised mentor model. The lack of published research specifically focused on mentoring in Papua New Guinea leaves a gap in the knowledge base on the most appropriate methods to use when creating a mentor model for PNGAs.

Observing the PNGAs' lived experience as they engage in a mentor relationship enabled an understanding of the contextual challenges and cultural values that influence them to be built, as they participate in their profession. This life experience is more than understanding the debits and credits foundational to the accounting system; it is a study of personal stories. As the research progressed, it became evident that the PNGA needs to be viewed and mentored as a whole person. All aspects of life interact with the events in the office. PNG cultures are oral-based, and strong ties to family provide the cultural worldview upon which PNG people base their interaction. It was considered that entering their world and understanding the essence of their experiences, would make it possible to identify the contextual challenges and cultural values that inform their behaviour, including their accounting practice.

The Research Questions

This research commenced with a perspective to construct a mentor program for PNGAs. As the research progressed, it became evident the PNGA's cultural worldview informed and shaped their behaviour, including as they practice accounting. As a Western-trained accounting practitioner, I observed the phenomenon of PNGAs participating in a whole-of-life experience, challenging my Western personal and professional viewpoints. Throughout the study, I learned how oral cultures think and act differently from my literate world. While I have successfully taught and mentored others, the new understanding prompted me to

look for more creativity in telling stories and using activities to help pass on my finance knowledge and insight. Additionally, understanding the repetitive oral approach to learning was different to the chirographic iterative approach redirected me to look for alternative approaches to learning. In order to explore effective mentoring as a professional development tool for PNG Accountants, and to find ways to improve their existing mentoring relationships, the following Research Questions were developed:

Research Question 1 (RQ1): What are the factors that influence PNG accountants as they participate in a mentoring program in their profession?

Research Question 2 (RQ2): How can the mentor model's structural framework components be reviewed and revised to enable effective professional development for PNG accountants?

Theoretical and Methodological Underpinnings

Theoretical and methodological approaches grew out of my long experience as a professional accountant, and especially my assignment to PNG in 2013, as mentioned above. It soon became apparent that PNGAs do not compartmentalise their lives like Westerners, including in the work sphere. It became apparent that their mentoring relationships were also impacted by life events such as family death, marriage and other life activities.

Accordingly, bodies of literature concerning the history of the accounting environment and of mentoring, in both Western countries and PNG are reviewed in Chapter 2, to provide a historical context to the research. The next body of literature reviewed concerns the nature of culture, and particularly the divide between oral cultures, such as that inhabited by the PNGAs, and chirographic, literate cultures, such as those in the Western countries where accounting and mentoring cultures have traditionally evolved. The question arose as to what a mentoring model that took this reality into account would look like.

The methodological approaches and methods selected for the study were chosen to capture not only the nature of the existing mentoring relationships of the

PNGAs, but also to propose an improved mentoring model. For this reason, the research overall was shaped by insights from literature on action research, where findings from exploration suggest ways to improve a situation in a particular setting. Then, because the aim was to capture the real lived experience of the PNGAs, including their thoughts and emotions, a phenomenological approach was used. This affected in turn choices of data collection methods, in this case, semi-structured interviews, and journal-keeping by participants in the study. These methods, interpreted through a phenomenological lens, provided the opportunity for the emergence of the unexpected in the lives of participants.

A third method for providing insights into the lived experience of the PNGAs was to use my role as an observer. As a Western observer, I expected to observe life – the workplace events and possibly the ripples of events outside the office. Observations took a whole-of-life approach; exploring the lived experience required bracketing my experience and withholding judgement. I have an intrinsic cultural bias; where appropriate, I tried to bracket those biases. As a white, middle-aged male with an above-average education and accounting experience, I would inevitably colour the collection and analysis of the data. Unconscious bias leakage may have occurred when personal observations emerge from the underpinning chirographic fundamentals and training. The risk of contaminating the data and findings was mitigated by the ethnographic tool of bracketing, explained in more detail in Chapter 3. This involved consciously suspending judgement, and intentionally accepting events as presented.

The method of thick description is also explained in Chapter 3, since the intention was to capture and portray events and emotions in detail in a context of whole-of-life. The intention of using thick description, is to make audible and visible ‘the voices, feelings, actions, and meanings of interacting individuals’ (Denzin 1989:83, as cited in Ponterotto, 2006). The data collected from semi-structured interviews, reflective journal entries, and my personal observations, make use of thick description for that reason. The overall design of the research was determined by these considerations, as outlined in Chapter 3.

Overview of the Thesis

Chapter 2, Review of Literature, reviews bodies of literature that are foundational to this study. The first body of literature concerns general definitions of accounting and the accountant's role. This section is followed by an examination of evaluations of the accounting profession in PNG. Literature on the status of education in PNG is then reviewed. It suggests that PNGAs are ill-prepared for their accounting professional roles from primary school, where the English language is optional, through to higher education, where rote learning is more common than the encouragement to develop critical thinking skills. Definitions of culture are then reviewed, with a particular focus on literature dealing with the divide between the Western cultures where accounting has developed, and oral cultures, with different ways of thinking and communicating. Next, literature on the tradition of mentoring in Western culture, followed by the challenges of mentoring in an oral cultural environment, is reviewed. The chapter concludes with a presentation and explanation of elements identified in the literature as being important components in a mentoring program. A review of that literature reveals inconsistency in the consideration and application of components, highlighting the need for a coherent structural framework for a mentor model for PNGAs.

Chapter 3, Methodology and Research Design, begins with an explanation of action research as the overall process engaged for this study, where practices in a particular setting are explored and evaluated, for the purpose of providing an improved model for practice. In this study, a phenomenological lens is used to capture the lived experience of participants in the study, as being representative of the PNGAs' own perceptions of their mentoring relationships, including emotions and actions. The design of the study is provided and explained. Methods used to capture these whole-of-life experiences were semi-structured interviews and journal-keeping by participants. A third body of data was provided by notes of the researcher as participant-as-observer. Written expression of the colourful and variegated whole-of-life of the PNGAs' lived experience is supported by literature concerning thick description. This approach provides immediacy and completeness to an understanding of the professional mentoring relationships of the PNGAs. The

chapter concludes with an explanation of the coding and thematic analysis of the data, giving rise to two main clusters of factors that affect PNGAs, contextual challenges and cultural values, with some additional sub-clusters.

Chapter 4, Contextual Challenges, provides the first part of the answer to Research Question 1, as to what factors affect the mentor relationships of the PNGAs, in outlining and demonstrating the impact of contextual challenges. It locates the study, describing its ratification by the President of the Papua New Guinea Union Mission of the Seventh-day Adventist Church, and outlining the procedures for selecting participants for the research from several of its offices, and matching mentors and mentees. Profiles of the participants are provided, and procedures for coding and identifying themes from their stories are described. The contextual challenges associated with Proximity, Electricity, Accommodation and Job Descriptions are illustrated by excerpts from transcriptions of semi-structured interviews and journal entries, augmented by researcher-as-observer commentary.

Chapter 5, Cultural Values, provides the second part of the answer to Research Question 1, by demonstrating the profound impact of cultural values on the personal and professional lives of the participants, and on their mentor relationships in particular. The six broad items in the cluster are: Wantok, especially the impact of Big Man and Politics, Death, Work Interruptions, Gender and Family, Thinking Paradigm, and Communication and Learning. Analysis of excerpts from lived experience accounts provided in the chapter enables identification of the cultural factors that create disruptive outcomes for the PNGAs, as they attempt to integrate their orality with the chirographic character of their profession and mentors.

Chapter 6, Revised Mentor Model, provides the answer to Research Question 2, which asks how the model synthesised from suggestions in the literature on mentoring could be reviewed and improved in order to provide a coherent, useful mentoring tool for PNGAs. In providing a Revised Structural Model for a Mentoring Model, the research completes the trajectory intended by adopting an action research design. Most significant is the inclusion of a new component, Oral or Chirographic, that is now to be foundational to the original eleven components. The other notable innovation introduced is a set of questions for all twelve components to be worked

through by mentors and mentees together, in order to create a comfortable, productive third space in which PNGAs can benefit from their mentor relationships, and thrive in their professional roles. The questions for each component in turn to be used as a basis for establishing a way forward for PNGAs are provided and discussed.

Chapter 7, Conclusions and Recommendations, provides concluding remarks concerning the research questions and their answers in this study. It then outlines the contributions of this research to PNGAs, and to knowledge of the impacts of oral culture on chirographic practice, and how they might be negotiated. Recommendations for practice are suggested, and limitations of the study are outlined. Finally, suggestions for future research are offered.

CHAPTER 2: REVIEW OF LITERATURE

This chapter begins by providing a review of literature concerned with the accounting environment in PNG and its history in order to assist in identifying why a knowledge gap exists between PNGAs and the world in which they work. The second body of literature reviewed supports the view that a fundamental divide, albeit in transition, exists between PNGA cultures and Western culture, which heavily influences the accounting process. Several theories of culture are discussed in this second section, with a particular focus on the fundamental differences between oral cultures and the kind of chirographic, textually literate cultures where accounting has evolved. The third section provides a review of literature concerned with the history of mentoring, and conceptualisations of mentoring, both generally and in PNG. The fourth section of the chapter presents and explains the construction of a practical mentoring model consisting of elements identified in the literature discussed in the third section. It is this innovative framework that then becomes augmented to include insights into the impacts of the oral / chirographic cultural hybridity on mentoring presented and discussed in Chapter 6, as a product of this research. The fifth section in this chapter compares the framework for mentoring PNGAs with mentoring programs in other contexts, in order to demonstrate the importance of its components, and recognition of their value in any such program. The methodology for guiding this process of construction and testing of the model is discussed in more detail in Chapter 3.

Historical Context for Accounting in Papua New Guinea

In the late 19th century, the English, Australian and German colonists arrived in PNG to explore economic opportunities (Connell, 1997) and for churches to extend their Christian message to previously unentered places. They introduced their accounting systems with their 6,000-year-old roots in the accounting practices of ancient Mesopotamia (Cotter, 2011; Mukhametzyanov et al., 2017). The accounting systems have developed over the past one hundred years, and now, in PNG, there is evidence of a dualist financial reporting and audit framework. There is one system for large multinational companies and a second for local PNG companies. The

difference is that reporting for multinational companies is enforced by international requirements of parent companies, while the second system exists primarily on paper and with little compliance enforcement (Asian Development Bank, 2015; World Bank Group, 2015). This dichotomy adds to the challenges faced by PNGAs as they undertake their responsibilities.

In addition to this challenge, the Asian Development Bank calculated that in the year 2000, there was a need for approximately 2000 more accountants in PNG (Narayan & Godden, 2000). This author goes on to say that training these accountants is hampered by the lack of available positions, where an estimated one in four student applications are accepted.

Introduction of Accounting to Papua New Guinea

Accounting has its own culture created by the belief that ‘Integral to the accounting profession is trust and the framework for delivering on trust and integrity is built on adherence with professional standards’ (CPA Australia, 2019a). Certified Practising Accountants Papua New Guinea (CPA PNG), the only accounting body in PNG, emulates this belief by encouraging members ‘to maintain high ethical and professional standards’ (Certified Practising Accountants Papua New Guinea, 2020). The entity’s journals and newsletters regularly reinforce these standards. External legal requirements and penalties enforce compliance with high ethical and professional standards (Askary, 2006).

In Papua New Guinea, an ‘accountant in employment’ is defined by the Accountants Act 1996 as:

- (1) A person who–
 - (a) possesses qualifications of diploma, degree or professional level in commerce, economics, business or in related disciplines; and
 - (b) is employed by the State or by a statutory body or by a private organisation to perform duties connected with–
 - (i) the recording, classifying and analysing of financial transactions; or
 - (ii) the preparing of financial information; or
 - (iii) the making of financial or business decisions; or

- (iv) auditing and/or investigating transactions of an accounting nature; or
 - (v) book-keeping and accounting generally,
- shall be registered as an Accountant in Employment. ("Accountants Act 1996,")

Where there is non-compliance, the act identifies and penalises the accountant in Sections 70 – 71 of the Act.

Education in Papua New Guinea

A good education is desirable for most PNG people, but not all PNG citizens can achieve their ambitions. Overall literacy rates in PNG are relatively low when compared with other South Pacific countries, as is shown in Table 2.1.

Table 2.1

Comparison of Literacy Rates

Australia	New Zealand	Papua New Guinea	Tonga
99%	99%	67.6%	91.6%

(Australian Bureau of Statistics, 2020; National Statistical Office of Papua New Guinea, 2015; Stats NZ Tatauranga Aotearoa, 2013; Tonga Department of Statistics & Secretariat of the Pacific Community, 2014).

Note: The PNG government has taken two or three country censuses' since 2011; however, the data was so incomplete they could not publish meaningful data. Other authors estimate literacy, population growth, etc., but the estimates are calculated using this data set.

English has a long and conflicting history in the PNG education sector (Rena, 2011; Webster, 2013). Moody (1992) reports that as early as 1907, mission schools made teaching in English compulsory; however, in the 1920s, there was considerable debate on the language of instruction. After World War II, the colonial government adopted an English-only policy, which remained in place until recently, when the first three years of education may use another language as outlined in the National Education Plan (1995–2004). The use of English in the classroom is an ongoing debate; it is argued that the use of different languages in elementary and primary schools may make it more difficult for PNG children “to learn new knowledge and

skills, limiting the quality of education” (Pham et al., 2020, p. 204). Despite the length of time English has been the designated language of instruction, the complexity of PNG cultures and languages continues to disrupt the ability of students to articulate themselves adequately in English.

As PNG addresses a global economy, English and literacy have become essential for its citizens. While the reported literacy rate in PNG is 67.6 per cent, the English literacy rate of 48.9 per cent further challenges the PNGAs (National Statistical Office of Papua New Guinea, 2015) (see qualifying note above). The lower English literacy rates compound the education and professional challenge for PNGAs because, as Gerry notes, ‘Specifically, the English language is pivotal to the education system of any country who wants to be part of the global community’ (Gerry, 2019, p. 18). Improving an education system in a developing country is difficult when it is overstretched and inefficiently managed (Eldridge et al., 2018). There are several challenges to education in PNG, including but not limited to poor infrastructure, resource distribution, lack of qualified teachers and English as the language of instruction (Rena, 2011).

The following section reviews the PNGAs' journey as they make their way through the PNG education system. They face many problems, including but not limited to ‘overcrowding, limited or obsolete libraries, insufficient equipment, outdated curriculum, and underqualified teaching staff’ (Rena, 2011, p. 8), and (Pham et al., 2020) reported that the same issues were still present in the PNG education system up to the recent past.

Primary and High School Sectors

The PNGAs challenging academic journey commences as early as their primary education. Papoutsaki and Rooney (2006) provide a stark outline of PNG's education outcomes: ‘For every 300 children who start primary school, 100 have no such opportunity; of those who do, only four complete secondary school. The overall participation rate in higher education is approximately 1.5% of the population’ (p. 422). While this data may be old, by 2011, it was estimated that over 500,000 children aged between 6 – 12 did not go to school (Rena, 2011), indicating that improvements in the education system continue to be slow. Pham et al. (2020)

reviewed the net enrolment rates in grades 1 – 7 and noted a significant increase from 50 per cent in the 2000s to 85 per cent in 2015 (p. 199); however, only 7.2 per cent were enrolled in grade 8 (p. 198). What is critically concerning is that in comparison with the rest of the Pacific Nations, PNG reported the lowest completion rate in primary education (55%), with no improvement recorded over the period 2000 – 2015’ (Pham et al., 2020, p. 199). The reduced number of students advancing through the education system implies fewer qualified graduates across all forms of degrees in PNG, leading to a smaller pool of PNGAs in the future.

The PNG government have created several education plans, such as the National Education Plan 1976–1980, the National Education Plan 1995–2004, the National Education Plan 2005–2014, the Universal Basic Education Plan 2010–2019 and most recently, PNG Vision 2050 where the curriculum and instructional language is instructed to be English. As one who has long been involved in education, Thomas Webster, Director of the National Research Institute of Papua New Guinea in 2013, argues there has been no real improvement in PNG education as “PNG has not been really serious about achieving UBE. It’s all rhetoric.” (Webster, 2013), which contributes to the ongoing challenges for PNGAs to articulate themselves well in English.

Commencing their primary education and surviving the reduction process is one challenge. English is an optional teaching language in primary school, so navigating a language of learning change occurs when they reach high school (Rena, 2011). Hence, the limited understanding of English is carried into higher education, where students struggle to learn and express themselves in English (McLaughlin, 1997). Gerry highlights the importance of being fluent in English when he notes, ‘Many students have difficulties writing their academic work in an acceptable form’ (2019, p. 19).

The Higher Education Sector

With an education sector that limits the opportunities of so many students, PNGAs form part of a select few who obtain a bachelor's qualification. Since independence, PNG has witnessed a steady decline in the quality of the higher education sector to the point where the teaching in a high percentage of the courses in Papua New

Guinea State universities is below standard (Garnaut & Namaliu, 2010). Garnaut and Namaliu also report that a recently produced assessment by the Australian Department of Education equates a pass degree from a Papua New Guinea university to the same level as an associate degree at an Australian university. The authors argue that the critical areas of focus to reverse this trend are numerous and complex; some contributing factors will take years to correct.

The above assessment of higher education raises the question as to whether it is fair to compare the PNGAs to Western accountants. The PNG peak accounting body (CPA PNG) adopted the International Financial Reporting Standards (IFRS) International Accounting Standards in full, so technically, they are measured against the world standard. Unfortunately, their education does not fit them to meet this challenge, and it suggests a disconnection between oral and chirographic cultures, where PNG has mimicked a Western standard without considering how it should adapt to local conditions.

Narasimhan (in Olson & Torrance, 1991) notes that English literacy began with institutionalising written record-keeping for administration and jurisprudence after the Norman conquest in 1066, and provided the foundation for lay literacy and literacy in everyday living. However, literacy among the poor and labouring classes became more common in the eighteenth century (Cowan, 2012). Understanding the timeframe for the English culture to integrate literacy provides a context to how long the integration of literacy into PNG cultures may take.

Those who received education from native English speakers many years ago have observed a decline in education standards. While the PNGAs have been able to complete their studies and join the educated elite, they are caught in a world where their educated status is respected; however, it is insufficient to support a robust understanding and enable the execution of the accounting process to Western standards. In conversations with PNGAs, they have expressed frustration that all accounting texts and supporting documentation are in English. They would like Tok Pisin editions as they believe this would enhance their understanding of the accounting process.

The PNGA has navigated the education system to arrive with appropriate qualifications only to find themselves not fully prepared to manage the accounting tasks assigned to them. This is of concern, since, as noted by Zeegers (2005, p. 138), ‘The presently heavily prescriptive nature of teaching at all levels of education in PNG suggests that the evolutionary phase has not moved from that of formalism’. While dated, McLaughlin (1997) view is that while rote learning is a mode used by students as a survival mechanism, it does not have any significant effect on cognitive functioning. In their education journey, PNGAs have not learned the critical thinking skills needed to function as a well-rounded and practical accountant. In assessing how universities prepare academically successful graduates, Lee (2017) observes,

The accountants’ functions today are more than bookkeeping; they are part of a management team. The business environment in the 21st century is complex, uncertain, and rapidly changing. It requires critical thinking professionals to cope and adapt to rapid changes. (p. 57)

Lee concludes, ‘Traditional accounting education does not adequately address this need. Traditional curriculum and assessment methods, which focus on acquisition of specific knowledge, do not develop critical thinking skills’ (p. 57).

In an assessment of graduate employability in PNG, Bhanugopan and Fish (2009, p. 111) conclude that ‘... if a university qualification achieves nothing else, it should have taught students how to think and hopefully to think in and across different contextual circumstances’. RP4 also noted that as he continued his workplace mentoring role, his ongoing self-development and intentional learning had raised his understanding and learning above his peers. In interview, he shared:

I realise that I’m also teaching. I am doing the same as I was doing there because most of the things they don’t understand, technical things I – most times I teach and they don’t understand. So that one give me courage, that one give me courage that I can still continue. (RP4).

However, despite the positivity displayed in such a comment, it underlines the fact that, in general, the PNGAs find themselves ill-prepared for the real accounting world.

PNGAs find it challenging to meet the standards expected in an accounting career without an effective on-the-job training program such as formal mentoring.

Ongoing Professional Development

The shortcomings of the education system and training for the PNGAs appear to extend to the higher education sector. To compound the problem, research into professional development for PNGAs is limited. For example, while Chand has published papers with a broader accounting focus on Fiji and the Pacific (Chand, 2005, 2012; Chand & Patel, 2008; Chand & White, 2007), this research has limited application to professional development for PNGAs as the focus is on systems, markets and accounting standards. Despite this limitation, Chand does acknowledge that culture ‘influences the judgments of professional accountants in various contexts’ (Chand et al., 2008, p. 120). Another difficulty is insufficient funding of research; Papoutsaki and Rooney (2006) argue that funding for research in PNG universities is inadequate, and that reliance on expatriate instructors and other limited resources, and that PNG ‘has yet to find a system that best responds to its educational needs’ (p. 430).

Seven universities provide formal learning of accounting practice in PNG; however, once a graduate enters the workforce, ongoing education, professional development, and career growth are unknown as there is limited research in this area. Numerous reports on PNG's economic challenges exist, but focused research on the PNGA's experience is unknown. One report identified an employability gap for graduate business students in PNG and identified the need for the university and business sectors to work together to reduce the gap (Bhanugopan & Fish, 2009); however, information is scarce on the activity and challenges faced by PNGAs.

CPA PNG, the professional accounting body representing 3,000 accounting practitioners, requires passing CPA PNG examinations and thirty-six months of postgraduate practical experience for full membership. However, it does not offer or

recommend a mentor program. (Certified Practising Accountants Papua New Guinea, 2014). In contrast, CPA Australia requires an applicant to complete six subjects. It highly recommends the appointment of a mentor to assist in the study program and provide the opportunity to progress to higher roles and broaden the applicants' professional network. (CPA Australia, 2019b).

Kerren Vali identifies the importance, but lack of mentoring in PNG higher education, in particular amongst women. Vali argues that mentoring empowers the individuals involved but concludes no formal leadership mentoring programmes were available. She recognises the need for further research into the provision of mentoring in PNG higher education (Vali, 2010, pp. 109,110).

A similar situation exists in PNG nursing. In a midwifery education review, Kruske (2006) also recognised the lack of support for nurses and recommended mentoring and ongoing professional development be a part of an overall strengthening of the midwife's role. When reviewing other mentor programs in PNG, the common result presented what appeared to be a mentoring program; however, on closer inspection, there was a lack of detail on the structure to support the mentor claim (Ankus, 2010; Baje & Itaki, 2022; Chu, 2018; Ropa et al., 2019; Sison, 2022). Mentoring is lacking in other professions of Western origin in PNG, including ministers of religion, nursing, teaching and accounting. This knowledge gap provides the opportunity to explore effective mentoring as a professional development tool for PNGAs.

Review of Literature Defining Culture

The concept of culture is complex and multi-layered, defined in various ways, albeit with many elements in common. German philosopher from the 18th century Immanuel Kant (Kyslan, 2016) and 19th century philosopher Wilhelm Dilthey (Bulhof, 2012), and more recent scholars from the 20th century such as American Clifford Geertz, have contributed their thoughts concerning what constitutes culture (Cohen, 2009). For example, Kant presents culture as a kind of systematic unity, where the moral must be possible, and it is an all-encompassing space. Dilthey sees culture as a hermeneutic interpretation of reality and life to reveal

the reason for man's existence. When defining religion as a culture, Geertz uses cultural motifs to identify a system of control that builds a general order of existence.

Defining Culture in the 21st Century

In more recent literature, culture has been identified as material (methods by which people share goods, services, technology), subjective (ideas and knowledge shared in a group), and social (shared rules of social behaviour, institutions) (Cohen, 2009). Cohen's articulation of multiple cultural components provides insight into the PNG cultural environment, where people identify in various ways and still do not share attitudes, beliefs, norms, or values. Adding a multifaceted accounting framework heightens this complexity. Nuanced cultural variations will require special consideration to understand the lives of a specific group like PNGAs.

Charles H. Kraft, whose teaching and research interests include anthropology and inter-cultural communication, adds to his definition of culture the idea of 'learned, patterned assumptions (worldview), concepts and behavior' (Kraft, 1999, p. 385). Hiebert (2008) defines worldview as 'the foundational cognitive, affective, and evaluative assumptions and frameworks a group of people makes about the nature of reality which they use to order their lives' (pp. 25, 26). Understanding the complexity of culture and how it creates this kaleidoscope of rich lives creates an opportunity to enable more effective professional development for PNGAs.

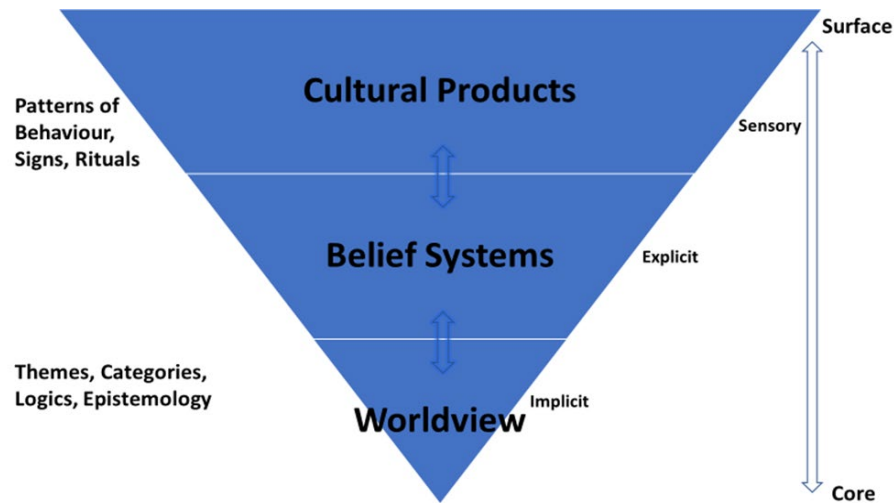
Ross (2009) also argues that culture is a worldview, defined as ...

containing specific scripts that shape why and how individuals and groups behave as they do, and includes both cognitive and affective beliefs about social reality and assumptions about when, where, and how people in one's culture and those in other cultures are likely to act in particular ways (Ross, 2009, p. 137).

Figure 2.1 illustrates the depth and interplays between the levels of culture.

Figure 2.1

Depth of Culture



(Adapted from Hiebert, 2008, p. 33)

For this study, I have defined culture as,

A shared, complex and interrelated value system that influences group members as they think and act from sets of practices and lifestyles to create their societal norms. The nature of culture is such that, while it may be intuitive to insiders, some participators and observers may not fully understand the underlying principles contributing to cultural behaviours.

Hofstede's Six Dimensions of Culture

Hofstede's dimensions of culture provides a context and an additional view of how different cultures respond to specific dimensions of culture. Hofstede began his work classifying cultures after many authors 'speculated about the nature of the basic problems of societies that would present distinct dimensions of culture' (p. 3). Table 2.2 identifies and summarises the six dimensions as follows:

Table 2.2*Hofstede's Six Dimensions of Culture*

Dimension	Relates to	Score Interpretation
Power Distance	the different solutions to the basic problem of human inequality.	Low = Power distributed equally High = Power distributed Unequally
Uncertainty Avoidance	the stress level in a society in the face of an unknown future.	Low = or comfortable in unstructured situations. High = uncomfortable in unstructured situations
Individualism versus Collectivism	the integration of individuals into primary groups.	Low = high degree of a society integrating people into groups, "we" consciousness. High = low degree of a society integrating people into groups, "me" consciousness.
Masculinity versus Femininity	the division of emotional roles between women and men.	Low = modest and caring High = very assertive and competitive
Long Term Orientation	the choice of focus for people's efforts: the future or the present and past.	Low = Short-term goals High = Long-term goals
Indulgence versus Restraint	the gratification versus control of basic human desires related to enjoying life.	Low = Restrained Societies High = Indulgent Societies

(Adapted from Hofstede, 2011)

Hofstede has used these dimensions to compare the cultures of some major Western countries with developing countries, but to date, he has not included PNG in his research. However, it is useful to note that the average score for Power Distance, the distribution of power, of a cluster of Western cultures (United States, United Kingdom, Australia, New Zealand, France and Germany) was 34.50 per cent as compared with 80.14 per cent average score for a cluster of developing countries (Malaysia, Philippines, Indonesia, Thailand, East Africa, West Africa, and some Arab countries) (cited in Kavanamur, 2004). The respective average scores for

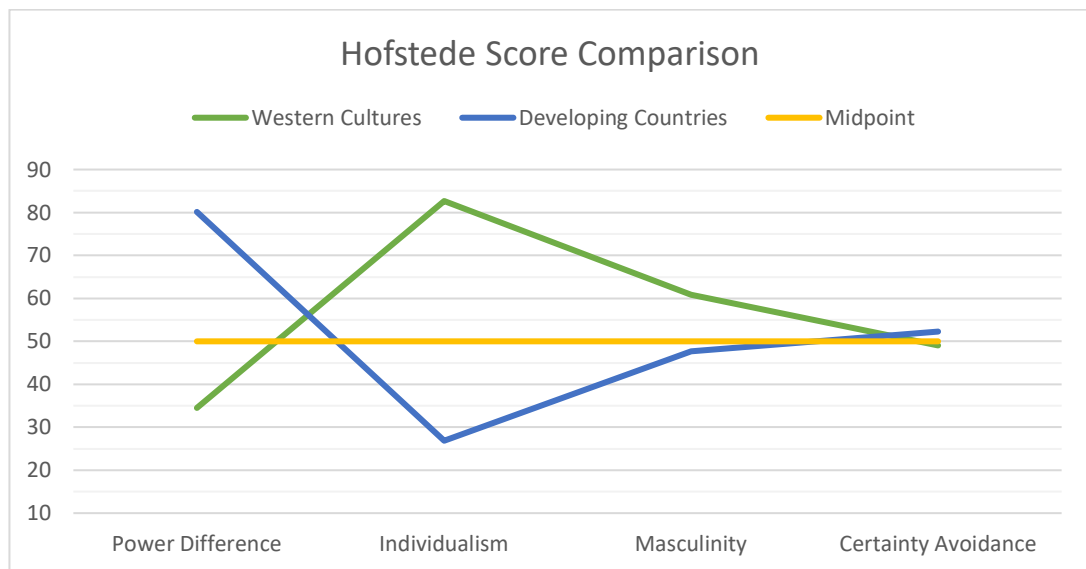
Individualism vs Collectivism were 82.67 per cent and 26.86 per cent, while those for Long Term Orientation were 28.17 per cent and zero respectively.

Figure 2.2

Hofstede Score Comparison clarifies differences and similarities between Western and developing cultures compared to a midpoint line for Power Difference, Individualism, Masculinity and Certainty Avoidance. Kavanamur (2004) notes that ‘PNG culture is generally less individualistic, has high uncertainty avoidance, high on associative thinking with less abstractive thinking, has a past-present oriented time perspective and has a passive/reactive task orientation’ (p. 132). This observation of PNG cultures aligns it with other developing countries.

Figure 2.2

Hofstede Score Comparison



Comparing Western and PNG Cultures

Western Chirographic Culture

Jariya (2012) considers that the term Western culture is used very broadly to refer to a heritage of social norms, ethical values, traditional customs, religious beliefs, political systems, and specific artifacts and technologies. He also observes that the term has broadened to apply to countries ‘whose history is strongly marked

by Western European immigration or settlement, such as the Americas and Australasia, and is not restricted to Western Europe' (p. 65).

The development of writing occurred independently in several civilisations, including Mesopotamia (3500 - 3100 BCE), Egypt (approximately 3250 BCE), China (1200 BCE), and Mesoamerica (650 – 250 BCE) (Ashcroft, 1990; Feinman & Carballo, 2022; Lu & Aiken, 2004; Regulski, 2016). The Oxford Dictionary defines chirography as handwriting (OxfordLanguages (n.d.)); however, the meaning of the term has been extended beyond mere handwriting to include the effect of learning for humanity. (Ong, 2002/1982) describes the significance of chirography as having changed speech from an aural to a visual phenomenon, thus changing the nature of thought. He argues that 'more than any other single invention, writing has transformed human consciousness' (p. 77). Chirography has profoundly impacted the ways of thinking about time and causality, which have become linear rather than circular (see Table 2.3). Another profound impact of chirography can be understood by comparing the knowledge retention process of oral and chirographic cultures. Orality requires repetition (circular thinking) and a significant investment of time to recall information, leaving limited time for new ideas. Chirography retains information by writing it down, leaving more time for developing reflective and critical thinking, in a linear learning process (p. 44). Narasimhan goes further, pointing out that without literacy, long and complex arguments, reasoning, or deduction cannot be communicated; for example, orality limits the mind's ability to cope with engineering's complexities (in Olson & Torrance, 1991). References can be found in the literature identifying an early use of chirography for commercial record keeping, and explaining why accounting started as a natural progression.

Table 2.3 summaries the outcomes that occur when defining oral and chirographic cultures, including separation of spiritual and factual, the importance of group thinking rather than individual, and time as quantity (Chronos) or quality (Kairos) (Foley, 2000; Hiebert, 2008; Huntington, 1996; Ong, 2002/1982; Reynaud, 2006; Smith, 1969). While there are apparent differences between oral and chirographic cultures, it should not be assumed that a strict oral/written dichotomy can be applied to the PNGA. Understanding the oral vs literacy difference, not as an

incompatibility but as a continuum, creates a better outcome for mentoring in a PNG context (Poupard, 2018).

Oral Cultures of Papua New Guinea

PNG cultures are oral in origin, and the orality is still strong today (Finnegan, 2017; Little, 2011; McKeown, 2006; Numbasa & Koczberski, 2012; Prior, 2011; Waiko, 1990). McKeown (2006) notes that literacy instruction and formal education were not pre-existent before the arrival of Europeans, who developed them in the context of mission, government and non-government motivations. It is important to note that Havelock highlights the primacy of orality on the grounds that the 'natural human being is not a writer or a reader but a speaker and a listener' (in Olson & Torrance, 1991, p. 20). Introducing literacy in education does not remove oral culture; it takes generations to integrate it into an oral culture.

The cultures in Papua New Guinea are starkly different from the business world and accounting culture is heavily influenced by the culture of the Western, post-modern world. de Renzio (2000); Douglas (1979); Hawksley (2006); Hiebert (2008); Scheps (2005), and others note that foundationally PNG cultures are small-scale oral societies. Ong contends that 'oral cultures can produce amazingly complex and intelligent and beautiful organizations of thought and experience' (2002/1982, p. 57). Hiebert (2008) notes for most of human history, human existence was centred on being small-scale oral societies. These cultures were functional and served PNG societies long before the introduction of accounting. Most PNG societies still operate in oral mode, with a veneer of chirographic culture in certain sectors; hence the need for accountants to still work in oral culture mode. Before the arrival of the Missions, there was no written literature in PNG (Ellerman, 1994), and Missions and foreign administrators introduced literacy to achieve their objectives. PNG cultures have only incorporated literacy into their culture in the past 150 years (Kulick & Stroud, 1990; McKeown, 2006).

The multiplicity of languages and small-scale oral societies in PNG has resulted in no one group being able to dominate and control the country (Hawksley, 2006; Scheps, 2005). Within these small-scale groups, the leadership is a mix of hereditary chiefly systems and the emergence of 'Big Men' (de Renzio, 2000; Douglas, 1979).

Big Men emerge when they can influence their unique groups in the following forms: possession of exclusive knowledge (de Renzio, 2000; Lepowsky, 1990), organising collective events, access to wealth, direct control over labour and through coteries of fellow clansmen (Lederman, 1990). These individuals rise in the environment of socio-political organisations, and contribute to the settlement of clan fights and other collective action in the community (International Migration Organisation PNG, 2017; Lederman, 1990). Over the years, the Big Man has evolved; it has extended from local communities to other parts of the wider community, such as business, politics, and other organisations, including churches. This shift has created opportunities for the Big Man culture to entrench itself into the wider community and culture resulting in mixed but increasingly negative outcomes as seen in newspaper editorials and letters to the editor (Kiap, 2013b; Kinjap, 2016).

Table 2.3 summarises a comparison of Western and PNG cultures. The list is not exhaustive or limited to the descriptions in the table.

Walking Between Two Cultures

Literature concerned with balancing expectations of two seemingly competing cultures occupies a growing space in academic literature. A person facing this challenge can be described as ‘a person who walks in two lifeworlds’ (Halverson, 2020, p. 281). This description may also apply to the PNGA as their experience is that ‘sometimes the two worlds clash, sometimes they can be harmonious but, for the most part, walking between them requires a balancing act of cultures’ (Locust & Lang, 1996). Accounting is one of the most chirographic careers available today, the refining of which has required a long-developing literate historical context. The influence of literacy has resulted in critical thinking, which has enabled reflection and self-analysis based on recorded thoughts (Ong, 2002/1982), the very skills necessary for a successful accounting career. However, while PNG adopts the outward forms of Western societies (such as Parliament, police and the justice system), in practice, it operates as extensions of local cultures

Table 2.3*Comparison of Western and PNG Cultures*

Western Cultural Values	Papua New Guinea Cultures Values
A classical legacy, inheriting much from earlier civilisations Social pluralism and civil society Christian, with a well-developed sense of community, concerned with absolute moral values, differences between good and evil, and redemption of the soul	Organic and holistic, humans part of a world full of living beings and invisible forces People not seeing themselves as separate, autonomous individuals but as a part of an endless generational stream
European languages with distinctive differences developing from a common root language Communication factual and impersonal Literate communication preferred as it can be recorded and tracked	Classified into two different language groups, Austronesian (Melanesian) and non-Austronesian, (Papuan) PNG languages increased to more than 800 languages Communication immediate, emotional and personal, highly relational and focused on particular messages
Separation of spiritual and temporal authority Time tightly controlled with set cycles and expectations Life focused on clock time	Space and time combined, past, present and future and the spiritual and temporal fused The earth a place where everyone meets, past, present and future History shared when passing by geographic sites Life focused on event time, not clock time
The rule of law Representative bodies such as estates, parliaments, and other institutions	Oral communications are highly relational with specific contexts, people and messages Culture law-based but concrete and traditional rather than abstract Reasoning concrete-functional, based on rational, often integrated categories rather than abstract, analytical thought based on intrinsic, digital categories

Western Cultural Values	Papua New Guinea Cultures Values
Strong sense of individualism The world is segmented into personal, spiritual, professional, social, public, economic or political lives Attribution groups important (family, class, occupation) Individuals independent of the wider community. Important values are freedom and personal conscience Need for self-assertion Life expressed as 'me', not 'we'	A group orientation requiring constantly negotiated relationships. The world is alive and dynamic and treated as a whole No segmentation into personal, spiritual, professional, social, public, economic or political lives Individuals important only because they are the interconnecting nodes of larger webs of kinship Life expressed as 'we', not 'me'
A long-developing literate history, resulting in critical thinking enabling reflection and self-analysis on recorded thoughts A standard set of expectations measures events and actions taken outside these interpreted as inconsistent Logic applied according to an often rigid set of rules	Without writing, difficult to reflect on recorded thoughts. Linear or syllogistic logic replaced by immediate general context, permitting mutually exclusive beliefs to exist without causing tension in the believer. Contradictory evidence does not constitute a difficulty in oral cultures Each event measured on merit; therefore, modern people may see inconsistencies where small-scale oral societies see none Fundamental logic is based on concrete–functional, based on relational, often enigmatic (to Westerners) categories

(Adapted from Foley, 2000; Hiebert, 2008; Huntington, 1996; Ong, 2002/1982; Reynaud, 2006)

rather than representing a paradigm shift in PNG brought about by a Western, chirographic mindset; therefore, intercultural contact is inherently disruptive. In PNG, those practising accounting often find themselves more comfortable in an oral culture.

Literature discussing accounting and indigenous peoples is relatively new, with papers published from the early 1990s. These papers present arguments that accounting impacts on Indigenous cultures include

- i. it was used as a linear imposition of colonialism,
- ii. it was used to demonstrate a spectrum from primitive to civilised and
- iii. as a tool for dispossession (Buhr, 2011; Finau & Scobie, 2022; McNicholas et al., 2004).

While acknowledging the possible negative implications of accounting on indigenous cultures, the research aims to provide a bridge for PNGAs to use oral learning techniques in a highly chirographic accounting process.

Hybridity and the Third Space

Whereas the PNGA embodies a predominately oral cultured background, the accounting process is highly chirographic, and so the PNGA effectively works in a complex cross-cultural context that is constantly changing. Kraft (1999) notes, 'People ordinarily follow the patterns of their culture, but not always. People regularly modify old customs and create new ones' (p. 386). As noted in the literature review, a contributing factor to this state is Australia's colonisation and PNG's eventual independence in 1975. PNG's continued postcolonial development involves a process of cultural interaction (Hutnyk, 2005) as it continues to integrate elements of different cultures from the world around it. The process of integrating elements is called hybridity by scholars such as postcolonial theorist Homi K. Bhabha (2012). In his seminal work, *The Location of Culture*, he introduces the concept of hybridity, also coining the term 'Third Space', a space 'in-between the designations of identity' (p. 5). Importantly, 'this interstitial passage between fixed identifications opens up the possibility of a cultural hybridity that entertains difference without an assumed or imposed hierarchy' (p. 5). In attempting to articulate the scope of hybridity, Wade (2005) observes that ...

We are faced with a dualism in hybridity theory between potentially positive hybridity, which is dynamic, progressive, diasporic, rhizomic, subversive, anti-essentialist, routes-oriented and based on collage, montage and cut-and-mix; and a potentially negative

hybridity, which is biological, genealogical, kinship-based, essentialist, roots-oriented and based on simple ideas of combining two wholes to make a third whole. (p. 603)

Whilst a study by McLaughlin (2002) focussed on PNG students in Australian schools, the principles of her summary are just as relevant to PNGAs as they negotiate the world around them and integrate their culture into the accounting landscape. McLaughlin (2002) argues that ...

PNG needs to seriously consider its own identity. This identity needs to acknowledge that the state of PNG is a hybrid state in itself. The challenge for the state and society is to acknowledge, appreciate and inspire to hybridity of cultures. A postcolonial position provides an opportunity to critically reclaim cultural features of the past, critically analyse the difficulties of the present and look to the future. (p. 15)

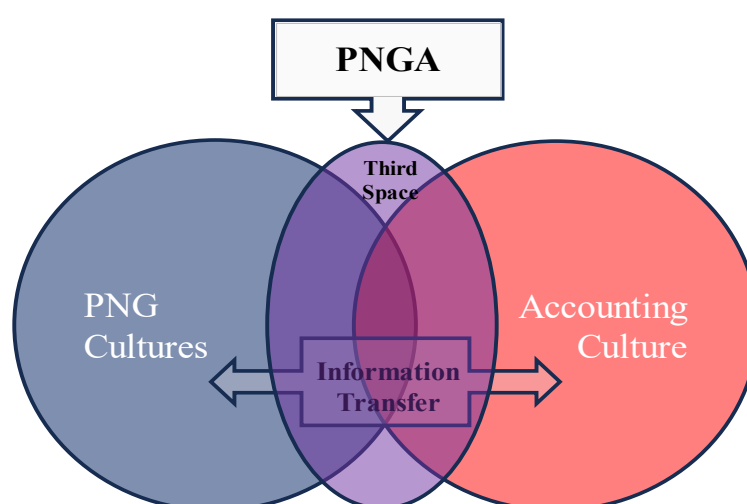
Fay and Haydon (2017) note that 'identity is created by being in-between different cultures or ideologies. Importantly, colonisers and colonised alike are subject to hybridity, so that the experience of colonization changes them both' (p. 16). The concept of changing in both parties, in this case, accounting and PNG cultures, is evident in the discussions arising from the argument of simplification of accounting practice, standardisation of accounting standards, or otherwise, for parts of the world and, in particular, the Pacific Island Nations to make accounting more relevant to the cultures in Non-Western areas of the world (Alam et al., 2004; Brown & Tower, 2002; Chand & Patel, 2008; Chand & White, 2007; Gallhofer & Chew, 2000; Hauriasi & Davey, 2009; Oru, 2011; World Bank Group, 2015)

The Third Space, referred to earlier, is a second term Bhabha coined to identify the space in which two or more cultures interact. He refers to culture as only being problematic 'at the point at which there is a loss of meaning in the contestation and articulation of everyday life' (p. 50). The third space is the intervention of enunciation, which 'challenges our sense of the historical identity of culture as a homogenizing, unifying force, authenticated by the originary past, kept alive in the national tradition of the People' (p. 54).

While Bhabha initially applied the Third Space to a postcolonial context, the concepts may be applied when witnessing the interaction between PNG cultures and accounting processes. Figure 2.3 illustrates the third space where the PNG and Western accounting cultures overlap, where inherent disruption occurs. This third space is contested and emerges from constructive discussion and information transfer between the two existing cultures (Kaunda, 2020). For example, in performing their duties, PNGAs create their own third space when they bring their worldview to the accounting process. Thus, hybridity is unavoidable given the meeting of two

Figure 2.3

Hybridity and Third Space for PNGAs



(Adapted from Kaunda, 2020)

contrasting cultures. It needs to be consciously addressed and managed. The resulting information transfer would enable the organisation, mentor and PNGA to learn and understand the cultural differences, and create or modify processes to successfully mentor the PNGA in the third space.

Review of Literature on Mentoring

Mentoring can be found in many different contexts, professions and countries and has resulted in comprehensive coverage in literature today in Australian nursing (Gibson & Heartfield, 2005), medical training in Africa (Sawatsky et al., 2016), at-

risk youth in Ireland (Brady & Curtin, 2012) and teaching in PNG (Deruage, 2007). However, mentoring is not unique to one kind of culture, but is shared across different cultures (Cvorovic, 2009). Transmitting knowledge and skill in oral tradition may not be interpreted strictly as mentoring by some; however, identifying cultural activities that engage in mentoring practice can create meaningful connections and engage with the PNGAs in terms with which they are familiar.

History and Background of Mentoring

Mentoring takes its name from Mentor, the teacher and guardian to whom Odysseus entrusts his own son, according to Homer's *Odyssey* (Barondess, 1995; Dappen & Isernhagen, 2005). The term occurred frequently in the Industrial Age to describe a relationship between a master and an apprentice (Clarke, 2004), a relationship that has a modern equivalent to that between an apprentice or student and an expert in a specific field (Scott, 1992). Due to significant changes in the Information Age, mentoring has surged in popularity since the 1960s, and particularly during the 1990s.

Mentoring is also familiar to some cultures in PNG. In some PNG cultures, children were raised in men's or women's houses, learning the gender roles as expected by the community (Brown, 1978; Hays, 1991; Herdt, 2003). Ong makes a significant observation that those in oral cultures gain knowledge through apprenticeship, listening, repetition and participation (Ong, 2002/1982). However, research shows that culture significantly impacts the quality of a mentoring relationship, and care is needed to ensure its success (Crutcher, 2007). Mentoring also raises the capacity to provide mutual learning for both parties (Turner & González, 2014). While cross-cultural mentoring is more complex than a homogenic mentor environment, it is possible to bridge the gap by the mentor being aware of the unique needs and challenges of the PNGA (Nagae, 2007). While awareness goes both ways, the mentor should understand the PNGA's environment. While the PNGA must outline what they want to learn, the mentor must also know how to pass on that information.

As a PNG National, John Waiko articulates the care and skill undertaken by his people when passing on oral traditions as follows:

Kiawa, or Europeans, have literacy, but they have a poor memory of the activities of the members of their recent generations. Yet all peoples, Kiawa or otherwise, when they are not literate, have very good memories; and they are very concerned about keeping their traditions correct. (Waiko, 1990, p. 341)

Western Conceptualisations of Mentoring

While there has been significant research on mentoring, it is a current popular catchword, and some people may not fully appreciate its complexity, which can undermine the program's effectiveness. Jules Rothstein (2000) argues that with the popularity of the concept, we have neglected to inquire as to the philosophical underpinnings of this mentoring. Rothstein goes on to point out that we have not paid enough attention to the depth or effectiveness of a mentoring relationship, nor its outcomes, nor criteria that make for a good mentor Rothstein (2000).

Helen Colley argues that the mentoring process maintains the status quo rather than empowering individuals. She writes:

Mentoring appears to continue to operate as an activity carried out by the powerful on behalf of the powerful, in order to preserve their dominant social status. Of course, this works not just in favour of certain class interests, but also of white males, against the interests of other oppressed groups such as women and ethnic minorities. Its essence is thus an intra-class and gendered reproductive function, the transmission of cultural capital (Bourdieu, 1986), including through the competition that it stimulates as members vie for dominance and status, which in turn belies its romantically benign appearance. (Colley, 2000, p. 265)

Mentoring can become destructive for one or both individuals under certain conditions, such as being undermined or held back by the mentor or a mentee

threatening a mentor (Kram, 1983). An anonymous writer in the journal *Development and Learning in Organizations* also noted that when a mentee becomes too loyal, 'a lack of independent thought and reluctance to collaborate with those outside the relationship jeopardizes the generation of new ideas and harms the organization's ability to undertake and meet new challenges that lie ahead' (p. 33). Illies and Reiter-Palmon (2020) also identify other adverse outcomes for mentees, such as less career success, job satisfaction, commitment, emotional attachment to the organization, and engagement in cyberloafing, moonlighting, and absenteeism. Illies and Reiter-Palmon also acknowledge that their work had similar outcomes to Eby et al.'s work in the early 2000s.

However, a well-developed model can potentially provide an enhanced future (Rolfe, 2008). While there are some negative aspects to mentoring, it is seen by many to result in positive outcomes (Hobson & Sharp, 2005; Linehan & Walsh, 1999; Malmgren et al., 2010). Young and Perrewé (2000) are more enthusiastic about the potential of mentoring, claiming that the positives outweigh the negatives in mentoring literature, and that it is possible to conceive of a range of outcomes along a sliding scale of values.

As it increases in popularity, mentoring becomes a catch-all term for practices it may not technically encompass. Linda Yoder argues that role modelling, sponsorship, precepting and peer strategizing are not mentoring, and the literature base appears confused when using these concepts. Yoder further contends that peer-to-peer mentoring is not a full mentor process as there is an equal partnership, which results in the trading of information (Yoder, 1990). However, others argue that peer-to-peer mentoring relationships provide benefits. (Kram & Isabella, 1985; Malmgren et al., 2010). There is a stream of research on peer mentoring, but it is outside the scope of this research (Hall & Jaugietis, 2011; Krasikova & LeBreton, 2012), nor is mentoring the same as coaching, although there is some overlap (Clutterbuck, 2008).

Al Hilali et al. (2020, p. 49) define mentoring as professional knowledge transfer 'between an experienced, knowledgeable employee and less experienced, knowledgeable employee'. Other researchers have also created alternate definitions or argued that the requirements for a mentor have been too elusive (Hobson & Sharp,

2005; Meier, 2013; Yaffe et al., 2012). For example, Yaffe et al. (2012) define mentoring as follows: ‘At its most basic level, mentoring is usually seen as a relationship between two individuals, one of whom provides individualized instruction and generally helps in the professional development of another’ (p. 35). However, mentoring is a much more engaging relationship, and as this research focus is primarily on ongoing professional development through mentoring, Bowen’s (1985) definition is deemed most appropriate:

Mentoring occurs when a senior person (the mentor) in terms of age and experience undertakes to provide information, advice and emotional support for a junior person (the protégé) in a relationship lasting over an extended period of time and marked by substantial emotional commitment by both parties. If opportunity presents itself, the mentor also uses both formal and informal forms of influence to further the career of the protégé. (p. 31)

The accounting profession is familiar with mentoring and has been studied extensively in the developed or Western world (Siegel et al., 1995; Thompson, 2010; Viator, 2001); however, there is less research on mentoring of accountants in developing countries. Bozeman and Feeney (2007, p. 719) contend that mentoring’s core concepts and theory receive too little attention, and that the lack of a universally accepted mentoring definition continues to fragment the research literature. Haring (1999), for example, contends that a mentee should be empowered in the dyadic mentor relationship, and Young and Perrewé (2000) stress that there must be a willingness from both parties to engage in the mentoring program, and that both should be committed to being open, trusting and communicative, and share the expectation of a successful outcome. To sum up, a dyadic relationship has three components: interdependence, a shared future, and responsiveness to each other’s concerns, actions and emotions (Krasikova & LeBreton, 2012). The development of trust between individuals before information sharing is a principal characteristic of PNG cultures, particularly showcased in the Wantok system (de Renzio, 2000; Herdt, 2003), so it will be critical for a PNG mentor model to see trust developed early in the study. The inclusion of trust in the mentor model’s framework also

connects with the PNGA as the collective nature of PNG cultures also shows a strong interdependence between members of social groups.

Oral Cultural Conceptualisations of Mentoring

As the accounting culture mimics Western cultures, there is a disjoint between the mentoring experience derived from it, and the PNGA's culture, contributing to the mentioned inherent disruptiveness of cultural contact (Cusick et al. (2015). It is also important to understand that at the centre of any culture or worldview is a core of basic assumptions and values that are so important that they are difficult to change. Integration of new customs cannot be included or old customs removed without affecting the other linked components, and the change in these core values occurs over a long time (Hiebert, 1976). After years of interaction and observation with and of PNG culture, Connell (2005) argues, 'Not surprisingly, moving between such different worlds – physically and metaphorically – has posed problems, created tension and made development elusive' (p. 8).

While there may be limited literature on the specific word 'mentoring' in a PNG context, it does not imply a lack of understanding of the concept within the context of some cultures within PNG. A form of mentoring familiar to many cultures in PNG is where young men and women are trained or initiated in adulthood through daily training and storytelling by the men and women living in men's and meri's (women's) houses. (Herdt, 2003; McKeown, 2006; Scheps, 2005). The PNGA's world is a complex and nuanced environment. The PNGA's behaviour is informed by their cultural practices, ideas, values, and norms as they engage in a mentoring relationship. The Western-influenced accounting culture has values, standards and procedures which may be foreign to PNG cultures, so PNGAs may need to navigate the gap between the two cultures. Efforts to cross that divide demonstrate that inter-cultural contact is 'inherently disruptive' (Cusick et al., 2015, p. 15). The resulting complex cultural interplay is not fully understood by PNGAs or those who observe the PNGA's day-to-day activities.

In oral cultures, the principal means of instruction and education is via mentoring and role-modelling, as opposed to the formal systems of Western culture that remove the learner from the work environment to instruct them. Re-introducing

a Western mentoring model into an intrinsically mentoring society is ironic. The Western education system dismantled a traditional oral education system and replaced it with a Western approach. This study addresses this anomaly by reintroducing an instructional method that pre-existed in PNG cultures. The significance of tapping into their traditional relational models of instruction to facilitate the transition to Western practice and standards should not be lost. While PNG cultures are primarily mentoring cultures, mentoring has been poorly adapted to a Western-based accounting career and has not provided an effective professional development tool for PNGAs. However, as noted above, within PNG's short recorded history, identifying literature on mentoring and training for PNGAs has not been located; however, there is limited literature about mentoring in other professions, such as nursing and teaching (Ankus, 2010; Deruage, 2007).

Structural Framework for a Mentor Model

Arising from the literature review, I have created a structural framework for a mentor model from the components identified in the sources reviewed. It provides a template, identifying the theoretical underpinnings of the model and putting in place the practical steps required to establish a functional mentor program. An important catalyst for the creation of the model was that, although numerous researchers have investigated various conceptual components of a mentor model (Eby et al., 2008; Hunt & Michael, 1983; Institute of Public Accountants, 2014; Jones & Brown, 2011; McCann & Johannessen, 2010; Poldre, 1994; Ragins & Cotton, 1999; Yoder, 1990) and others, a complete list of components is yet to be published.

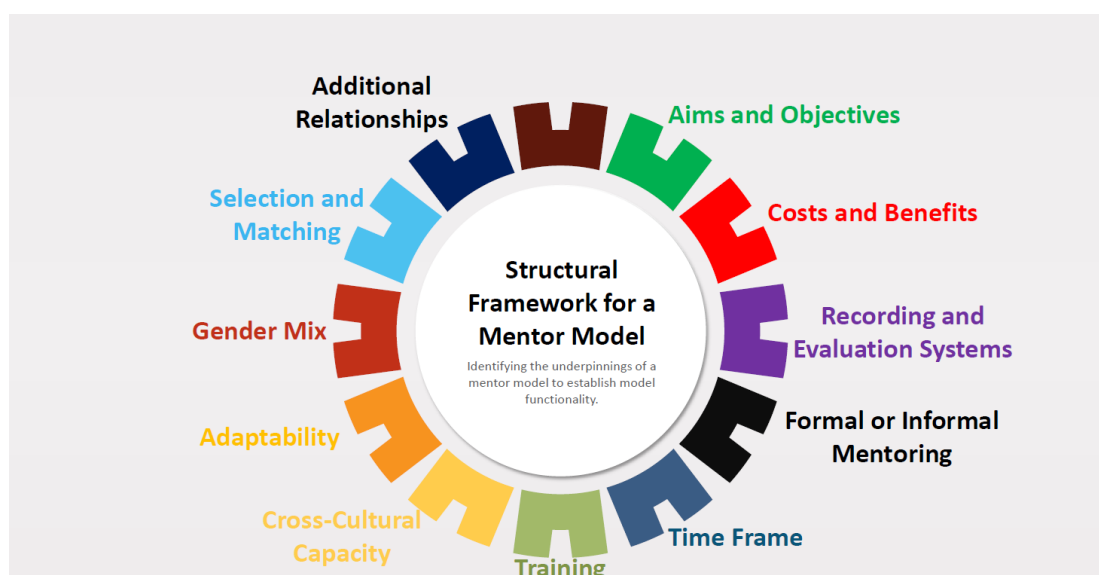
The original framework depicted in Figure 2.4 was untested; however, the results of research presented and explained in Chapters 4, 5 and 6 provided feedback and expansion of the template to deliver a reviewed and revised mentor program as the product of this research, enabling effective professional development for PNG Accountants. The augmented version of the framework is presented and expanded in Chapter 6.

It was proposed that a PNGA completes the structural framework illustrated in Figure 2.4 in clockwise order as depicted on the diagram, beginning with Aims

and Objectives. It was proposed that this approach would allow PNGAs and their mentors to build individual mentor programs from the structural framework for a mentor model. Figure 2.4 identifies all components in the mentor model structural framework. Explanations of each component then follow.

Figure 2.4

Structural Framework for a Mentor Model



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Aims and Objectives

A well-thought-through set of aims and objectives sets out the expected outcomes and is the most influential component. Lumpkin (2011) argues defining the program's purpose is necessary before adding other components to the model. It is at this early stage, qualifying questions are required to provide meaning and outcomes for a mentor model, such as, 'What is the expected outcome for the mentor program?', 'How can the outcomes be measured?', and 'What happens if goals are not achieved?' Measuring mentoring outcomes may need the use of both qualitative and quantitative metrics to assess professional growth.

is at this early stage, qualifying questions are required to provide meaning and outcomes for a mentor model, such as, 'What is the expected outcome for the mentor program?', 'How can the outcomes be measured?', and 'What happens if goals are

not achieved?’ Measuring mentoring outcomes may need the use of both qualitative and quantitative metrics to assess professional growth.

Outcomes define the effectiveness of a mentor model; as Haring (1999) explains, if participants do not fully understand the goals of a program or the benefits it offers, they do not seem to be able to use it to its fullest potential. Poldre (1994) contends that evaluations of formal mentoring programs have been inadequate, and mentoring should have unambiguously delineated goals based on the PNGA's needs. A more frequently mentioned problem is the need for more straightforward communication of the mentoring program objectives (Eby & Lockwood, 2005)). For example, it is not uncommon for PNGAs to expect a faster career path than the mentor (Strouse et al., 2005). Identifying the program's aims and objectives will provide a clear set of expectations for both mentor and PNGA. The PNGA and mentor must discuss knowledge and practical experience to manage advancement expectations.

Costs and Benefits

While this study focuses on the PNGA's experience, reviewing all participants' costs and benefits in a mentoring relationship is necessary. Some costs and benefits are easily identified and quantified in terms of time and money; however, other outcomes are more difficult to quantify, such as the effect on reputation or relationships and the satisfaction of seeing a PNGA's promotion resulting from the mentoring experience. A mentor program's implementation and continuation requires identifying the organisation, mentor, and PNGA's costs and benefits. Mentoring is primarily a dyadic relationship, so the mentor and PNGA will incur most of the costs and benefits. For a mentor relationship to be successful, ‘The benefits, which are expected by the partners to exceed the costs, are an essential part of explaining why individuals might value mentoring and what general expectations they might hold for a mentoring relationship’ (Young & Perrewé, 2000, p. 194).

Organisational Costs and Benefits.

When an organisation engages in a mentor program, it will incur costs or receive benefits, either as a facilitator or recipient. If the organisation sponsors the

mentor program, it can control contributions and outcomes better. Organisations implementing a program are encouraged to conduct a cost/benefit analysis to calculate their overall benefit. The challenge is adequately identifying all costs and benefits to calculate an outcome beneficial for the organisation, mentor and PNGA. This area has received little attention in the associated literature (Young & Perrewé, 2000), as the focus has been on the mentor and PNGA. Strong, consistent and visible support by management for a mentor program will likely attract and maintain mentor support (Parise & Forret, 2008). Table 2.4 lists the potential costs and benefits for the organisation of implementing mentor programs:

Table 2.4

Organisational Costs & Benefits

Costs	Benefits
Time to train mentors and PNGAs (Parise & Forret, 2008)	Higher productivity (Young & Perrewé, 2000)
Surrendered staff work hours to implement an advisory committee (Lumpkin, 2011)	Better staff retention (Young & Perrewé, 2000)
Creation of manuals and other supporting materials (Lumpkin, 2011)	Professional growth and career development (Lumpkin, 2011)
Managing the effect of poor performance when the mentor relationship breaks down. Yoder (1990)	

Mentors' Costs and Benefits

The mentor is responsible for creating a healthy environment and taking on many risks and rewards when commencing the program. Table 2.5 lists these potential costs and benefits when implementing mentor programs. Any human interaction can result in positive or negative outcomes, and a mentor program is no different. Understanding the risk or return for the organisation, mentor, and PNGA points where the program may fail and incorporate steps to mitigate adverse outcomes.

Table 2.5*Mentor's Costs & Benefits*

Costs	Benefits
A commitment of time and energy (Young & Perrewé, 2000)	The feel-good effect of passing on experience, assisting and supporting the professional/personal growth of the PNGA (Eby & Lockwood, 2005; Hunt & Michael, 1983; Ragins & Scandura, 1999)
The relationship between the mentor and PNGA may become unhealthy or dysfunctional (Parise & Forret, 2008; Ragins & Scandura, 1999)	Improved job performance and enhanced career development (Parise & Forret, 2008; Ragins & Scandura, 1999)
A perception of nepotism when mentors appear to spend more time with a PNGA than with others (Ragins & Scandura, 1999; Yoder, 1990)	Career revitalisation (Young & Perrewé, 2000)
Costs of time and energy (Ragins & Scandura, 1999)	Loyal support base (Hunt & Michael, 1983; Parise & Forret, 2008; Ragins & Scandura, 1999)
The PNGA becomes a poor or negative reflection on the mentor (Ragins & Scandura, 1999; Yoder, 1990),	Recognition from peers and superiors in the ability to develop talent (Ragins & Scandura, 1999; Young & Perrewé, 2000)
The mentor program is more trouble than it is worth (Ragins & Scandura, 1999)	Mentors can live their lives through their PNGAs, giving them a sense of immortality and seeing a younger version of themselves (Parise & Forret, 2008; Ragins & Scandura, 1999)
Mentors may become envious and resentful if they see the PNGA match or exceed themselves (Hunt & Michael, 1983)	Developing a personal relationship with the PNGA (Eby & Lockwood, 2005)
	The PNGA may help the mentor continue to learn and increase productivity (Young & Perrewé, 2000)

PNGAs' Costs and Benefits

While mentors may incur several costs and receive various benefits, research shows that PNGAs perceive a greater benefit than mentors in a mentor program (Young & Perrewé, 2000); however, if the mentor relationship is not well-constructed, PNGAs incur costs. Table 2.6 lists the costs and benefits a PNGA may experience in a mentor program.

Table 2.6

PNGA's Costs & Benefits

Costs	Benefits
Where there is a formal mentor program in place, it is more likely the mentor is reported to be disinterested, self-absorbed and neglectful (Eby & Lockwood, 2005)	Mutual learning by both mentor and PNGA (Eby & Lockwood, 2005)
Diversified mentoring relationships (cross-sex, cross-race) can create complications in the relationship (Eby & Lockwood, 2005)	Improved career planning and networking (Eby & Lockwood, 2005; Young & Perrewé, 2000)
Relationships that are not complementary or ended prematurely may give rise to feelings of loss of self-esteem, frustration, lost career opportunities, and betrayal (Hunt & Michael, 1983)	Job and career satisfaction (Young & Perrewé, 2000)
	Former PNGAs earn higher pay (Hunt & Michael, 1983)
	PNGAs are more self-confident and effective (Hunt & Michael, 1983)

Recording and Evaluating Systems

Creating a checklist of desired outcomes in a formal mentor environment is appropriate or even necessary. The provision of agreed outcomes provides a tangible and measurable process of determining if the program is successful. Reporting systems may confirm when PNGAs meet certain expectations. Regular meetings

discussing particular goals or working through particular challenges provide evidence of an active mentor program. Recording systems may be more appropriate in a formal setting (employment-arranged programs) but may also be helpful in other less formal settings (at-risk youth programs). If a recording system is required, it should be minimised and protect the confidentiality of sensitive, reflective statements (McCann & Johannessen, 2010). The mentor and PNGA's capacity to communicate clearly, can openly influence the mentor program's success (Eby & Lockwood, 2005). Accurate recording systems may indicate that good communication exists between the parties. Specific record-keeping will be necessary when a mentor relationship requires meeting specific outcomes.

Recording and evaluating systems can be managed according to the needs of the PNGA. Using oral learning and memory systems is appropriate if the PNGA is more comfortable in an oral environment. Keeping written records can be achieved where the PNGA is more comfortable in a chirographic culture.

Evaluating results is a necessary part of the process either as a part of the ongoing practice (Lumpkin, 2011; McCauley, 2007; Reese, 2006) or at the end of the program. The evaluation process can use recording systems where they exist. Lumpkin (2011) argues that completing regular formal evaluations enables the mentor and PNGA to check the progress of program outcomes.

Formal or Informal Mentoring

As a formal mentoring program is usually employment-based, its design typically results in the promotion of the PNGA's career and the organisation's benefit, as pointed out almost fifty years ago by (Anderson & Shannon, 1988). More recent literature continues this idea, explaining that formal mentor programs have the following features:

- i. Usually organisational or employment-based (Young & Perrewé, 2000);
- ii. The design, implantation, recruitment and pairs are instigated and driven by managers (Ragins & Cotton, 1999); and
- iii. They are intended for orientation, training, and career advancement (Gibson & Heartfield, 2005; Lumpkin, 2011).

Gibson and Heartfield (2005) suggest that formally established mentor programs are more successful than informal programs. Success is achievable when ‘a clear rationale; measurable goals and outcomes; mechanisms for assessment and selection of mentors and mentees [PNGAs]; and accountability since results are monitored. They are typically structured and funded and have open recruitment and training’ (p. 52).

Informal mentor programs are more often a result of personal relationships arising from common interest goals and accomplishments and continue as long as needed (Meier, 2013; Young & Perrewé, 2000). A mentor relationship may also develop when a mentor identifies and selects a high-performing PNGA who may be considered a rising star or a diamond in the rough or when a PNGA identifies a mentor with desired expertise (Ragins & Cotton, 1999). As the informal mentoring context is usually dependent on personal favours, women may find it challenging to access this variant of mentoring; however, when a mentoring relationship develops, female PNGAs benefit more from female mentors (Gibson & Heartfield, 2005). As these relationships are voluntary, there is less ability to analyse them; however, formal and informal mentors can often provide compensatory and complementary support, and PNGAs would benefit from experiencing both relationships (Desimone et al., 2014).

Employment-based mentoring programs require more formal settings than those created in a social environment. The additional variables add a layer of complexity not experienced in an informal mentor relationship (Hunt & Michael, 1983). Understanding the nature of a formal or informal mentoring relationship is important to the PNGA, as the expectations differ. Table 2.7 compares the typical differences between formal and informal mentoring.

While formal mentor programs are introduced intentionally for the PNGA’s training and development, the PNGA should look for other informal relationships that can offer the opportunity to fill knowledge gaps.

Table 2.7

Comparison of Formal or Informal Mentoring

Formal Mentor Relationship	Informal Mentor Relationship
Organisational based	Socially based
Supervised environment	Ad hoc contact
The organisation drives the program	Initiated by PNGA

Time Frame

The time frame for the mentorship needs to be considered and acknowledged in the mentor model. Defining a time frame makes it possible to outline expected growth at particular points in the mentor program. Many definitions of a mentor relationship include acknowledging an extended time; however, Scott (1992) argues that mentoring may be as short as one year but should not exceed six years. Kram (1983) contends it can last up to five years, but the mentor relationship's closure can be six months to two years. Ragins and Cotton (1999) argue that a mentoring relationship's life is more determined by its formality, six to twelve months for formal programs or up to six years in more informal arrangements.

A known timeframe strengthens a mentor program in the following ways:

- i. It outlines a clear set of expectations;
- ii. It meets specific aims and objectives in preset periods,
- iii. It is easy to identify the need to accelerate or delay learning objectives; and
- iv. Key learning points can be “ticked off”, encouraging continued development.

Identifying two factors will indicate the end of a mentoring relationship, according to Bozeman and Feeney (2007). The first is when both mentor and mentee have equal knowledge in the relevant knowledge domain, and the second is when contact and knowledge transmission are seen to be limited. Including a time frame in the structural framework is a simple and effective component. It strengthens the

following components: Aims and Objectives, Recording and Evaluation Systems, Adaptability and Selection and Matching.

Training

Training for the mentor and PNGA is important as it defines each person's role in the mentor program. In particular, training is critical for the mentor, if they have never had experience as a mentor. The mentor's training level influences any mentoring model's success or failure. If the mentor does not know the expectations, they may not deliver the required outcomes to the PNGA (Gaskill, 1993; Lumpkin, 2011).

PNGA training teaches that they are the ones who direct the mentoring process towards desired outcomes (Wilson, 2015). However, if the PNGA's culture respects seniority (Satter & Pumwa, 2002, June 16-19), such as is the case in PNG, and there is inadequate training to manage cultural inhibitions, they may find it difficult to communicate with their mentor. PNGAs must also understand the mentor model to know their expected contribution level. A PNGA's training must also include what they can expect from their mentor and how to relate to the different management levels (Gaskill, 1993). An appropriate training program will create a framework for the mentor and PNGA to build and learn, and a well-designed program offers an added significant opportunity for organisational benefits (Gaskill, 1993).

Cross-cultural Capacity

A mentor program may require additional resources for both mentor and PNGA to address and resolve cross-cultural matters, as it is common for different cultures to interpret information differently (Ford et al., 2008). Ireland's introduction of the *Big Brothers Big Sisters* program succeeded by adopting the core model and assigning additional resources to facilitate writing the manual for an Irish context rather than copying the US programme (Brady & Curtin, 2012). When the United Kingdom introduced the *Big Brothers Big Sisters* program without contextualising and recognising the country's unique cultural differences, it was closed six years later in 2004 (Brady & Curtin, 2012).

A vital consideration in a cross-cultural mentoring environment is that each party must have its cultural values respected. Not considering this mentoring model component can lead to a rise in conflict, and the mentoring relationship can fail (Yoder, 1990). Mentoring requires cultural contextualisation. Conceptually, a mentoring model involves a set of ideas and its implementation process. The successful importation into an alternative mentoring environment can only be achieved by acknowledging that it is culturally sensitive to the recipient's needs (Evans, 2009).

Cross-cultural mentoring may need to bridge one culture's oral learning style and another's written learning style. Cross-cultural mentoring is particularly relevant when constructing a mentor model for PNG accounting practitioners. Accounting is based on Western knowledge and written culture, while the PNG Melanesian culture is an oral-based, traditional culture. McLaughlin (1991) argues there are significant variations in traditional education as compared to Western education; traditional knowledge is finite and not tested, and learners are schooled to reproduce received knowledge and custom accurately. They are not encouraged to question or innovate (McLaughlin, 1991). Reynaud, however, points out that the logic of oral cultures operates in response to different principles (Reynaud, 2006), which may prompt both parties to engage in a cultural feedback loop to improve understanding.

Adaptability

The adaptability of a mentor program from one environment to another depends on how similar the two environments may be. As noted above, the culture of PNGAs is different to that of their counterparts in Western cultures. This means that when models are transferred internationally, it is important to understand that the rate at which countries can adapt and learn them will vary (Evans, 2009).

It is important to note that merely transplanting a mentor model into PNG should not be attempted. Brady and Curtin (2012) raise the question as to how such models are accepted, and how they become embedded in countries with different cultures where the policy landscape has not previously included formal mentoring programs. This is the case in PNG culture, where mentoring culture has not been

readily recognised, and so adapting mentor programs is particularly important (Kruske, 2006; Vali, 2010).

Constructing the mentor program should provide for the PNGA's individuality, personality, and needs. Whether the program provides life skills competency or specific career skills, each PNGA's needs are different. An example of mentoring flexibility is where CPA Australia allows mentees to specialise by choosing specialty areas such as Audit, Financial Accounting, Insolvency and Taxation (CPA Australia, 2014a). However, when constructing a mentor program for a PNGA, there are two aspects to consider, adapting the model for the PNG cultural context and the PNGAs themselves. Other components that may need to be adaptable are aims and objectives, recording and evaluating results and timeframe.

Gender Mix

Initially, raising concerns about mentoring in a gender-mixed environment doesn't seem to be important. However, as men are more likely to serve as mentors (O'Brien et al., 2010), consideration must be given to the issues associated with mixed-gender mentoring. When a mixed-gender mentor program occurs, the question will most likely arise as to whether there is any need for additional considerations to the program due to the gender mix. Bowen (1985) argues that when mixed mentoring occurs, mentors and PNGAs must include steps that ensure the program is not undermined.

The most obvious issue in mixed-gender mentoring is the social interaction that may evolve from the relationship. Mixed-gender selections may result in misunderstandings by others, inappropriate relationships or other difficulties with partners due to the close relationship between the two parties (Bowen, 1985; Clawson & Kram, 1984; Yoder, 1990). However, Roberts (1998) and Ragins and Scandura (1994) argue there is no significant difference between same and different-gender mentoring.

In a mixed-gender relationship, the program may need to include additional measures to protect the mentor and PNGA. These measures include but are not limited to,

- i. A mentor relationship requires a particular level of closeness; monitoring the closeness is needed in a mixed-gender environment. Clear boundaries create safe and trusting relationships (Clawson & Kram, 1984).
- ii. Many workplaces today are informal, so using first names is appropriate. However, it is not appropriate to use ‘pet’ names or terms of endearment between mentors and PNGAs. Regular reviews of conversations should identify and limit non-work-related matters. Clawson and Kram (1984) recommend that both parties understand the difference between professional and private matters and not discuss private matters in a mentoring environment.
- iii. It is also necessary that the individuals keep the proximity in check and ensure no touching or brushing up against each other. Touching another ‘begins to intrude upon culturally defined intimacy zones’ (Clawson & Kram, 1984, p. 27). Considerations concerning meetings include the frequency and time of meetings and that they only occur during work hours.
- iv. The potential for stress and disaster for both parties may arise from a suspected or rumoured inappropriate relationship by jealous partners or colleagues. (Bowen, 1985)

For the PNGA, a mixed-gender mentor relationship must also consider regional cultural values on gender roles. PNG cultures are predominately male-dominated, with few opportunities for women to act independently, as it is traditional for women to submit to their husbands, fathers and brothers (Anderson, 2015). However, women from a matrilineal tribe, such as the Trobriand Islands and the Louisiade Archipelago, have rights to own, control and inherit garden land and other material goods (Lepowsky, 1990; Macintyre, 2003; Zetlin, 2014). Treatment of female PNGA may differ depending on their or the mentor’s culture.

As mentors and PNGAs, women may have more significant challenges in identifying a potential mentoring relationship and ensuring its success as they connect emotionally to their male mentors (Tharenou, 2005). However, other research shows this argument is unsustainable and suggests that females may experience less conflict, more significant benefits, and better relationships in a

mentored environment (Linehan & Walsh, 1999; Ragins & Scandura, 1994). While there is further research on this matter, the arguments fall short of convincing, while other research flatly contradicts it (Linehan & Walsh, 1999; Ragins & Scandura, 1994; Roberts, 1998; Tharenou, 2005).

The mentor program also needs to consider the cultural background of both the mentor and the PNGA. Where PNGAs face mixed-gender mentor relationships, this becomes a critical matter of consideration.

Two particularly pertinent examples arise.

- i. When the PNGA is a single woman, the cultural expectation is that the young woman should not be seen alone with another male who is not a relative.
- ii. Expecting a female mentor/male PNGA mentee relationship to thrive may be difficult. A female mentor may be challenging to achieve as women are underrepresented in the PNG professional workplace.

Planning mixed-gender mentoring requires consideration of three substantive matters, creating a safe work environment, considering the parties' cultural backgrounds and reputational risk.

Selection and Matching

Matching the mentor and PNGA is critical. If the selection process does not create the right match, it may result in adverse outcomes (Parise & Forret, 2008). It is not unusual for a PNGA to experience difficulty finding a mentor as there may not be a suitably trained mentor available. An inadequately trained mentor increases the risk that the PNGAs will not realise the program's goals (Parise & Forret, 2008). Matching mentors and PNGA well will leave both parties finding the program beneficial, particularly if both parties are included in the matching process (Eby & Lockwood, 2005; Henwood et al., 2011). Poldre (1994) argues there should be a suitable age gap between the mentor and PNGA of approximately one half-generation, as mentors may view PNGAs as potential competitors.

The mentor selection process needs to ensure the mentor has many of the following abilities: managerial skills, business acumen, interest in the development of juniors (Gaskill, 1993), capacity to set own professional goals, valuing the opinion

of others, active listening (Meier, 2013), the capacity to challenge the PNGA and be available to act as a sounding board, provide an environment to debrief and share stories (Gibson & Heartfield, 2005).

The PNGA selection process is less defined in the literature primarily as the PNGA has fewer skills and, therefore, less to bring to the selection and matching process. However, there needs to be some interest in creating a developmental relationship or fast-track career development (Eby & Lockwood, 2005). Allen et al. (2000, p. 273) have observed that mentors select mentees (PNGAs) based on their ability, potential or need for help. Allen (2004) further argues that a willingness to learn is of greater importance from a mentor's perspective than the PNGA's ability or potential or the need for help.

Additional Relationships

In the context of a PNG accounting practitioner, one of the challenges both mentor and PNGA are likely to experience is the possible isolation from other professionals. If the mentor has knowledge strength in several areas but has insufficient knowledge in one area, the PNGA should be encouraged to access other individuals' experiences. When constructing a mentor program, considering such additional relationships can provide opportunities. When the mentor is skilled in one area, and the PNGA needs additional resources, it may be necessary to locate expertise elsewhere (Lumpkin, 2011).

For example, CPA Australia has built a practical experience requirement into its mentor program in Australia. CPA Australia understands a mentor may not have sufficient experience to provide the required mentoring for all facets of the program. Initiating a program outside the employer environment provides mentees and other members access to meetings, manuals, workshops, advice and online learning tools to improve the mentoring outcomes. (CPA Australia, 2014b).

Occasionally, a PNGA chooses or is encouraged or even expected to engage with more than one mentor. When a formal mentor program is in place, a PNGA may also engage with an informal mentor as this relationship 'may allow different types of connections, trust and interactions' (Desimone et al., 2014). Desimone et al. (2014) argue that having more than one mentor does not create contradictory views;

each relationship focuses on different aspects of learning, and the outside view or informal mentor adds value to the PNGA. (Lumpkin, 2011) supports this position by encouraging contacts that may also be cross-disciplinary. Additional mentors do not cannibalise or undermine an existing mentor relationship. Whether the other relationship is personal (formal or informal) or with a group, such as a CPA program, the PNGA is encouraged to seek a cross-section of experience and enhance their learning experience.

Mentor Model Review

The eleven components contributing to a well-executed mentor program, needed to be carefully examined and reviewed for inclusion into a mentor program for a PNGA. Carefully considering each component ensured a gap-free model; however, one or more components may not be necessary for some programs. Comparison of the Structural Framework for a Mentor Model created for this research against four existing mentor programs worldwide and across various disciplines and cultures, confirms the importance of its components.

Table 2.8 reviews the following mentor programs:

- i. *Big Brothers Big Sisters* is a program to mentor at-risk young people using youth with more life experiences. Originally from the United States, other countries and cultures have introduced it with mixed success.
- ii. A model for mentoring university faculty was reviewed for its similarities to a structured work environment found in an accounting environment. This model was not implemented in full, but elements were activated at Texas Tech University in Lubbock, Texas.
- iii. A ministerial intern mentor program for intern ministers of the Seventh-day Adventist Church in German-speaking Unions (Germany, Austria, and Switzerland) is included. Ministry is a career requiring independent programming, thinking and analysis skills, which are also needed by a PNGA working in an accounting office.

- iv. The specifically designed CPA Australia mentor program was an obvious choice. Of particular interest is its ability to assess components such as gender mix and cross-cultural mentoring.

PNG is a country of many cultures and languages; thus, it cannot be easily defined, and numerous studies have identified many unique cultures within PNG (Filer, 2006; Foley, 2000; Knauff, 1999; Levy, 2005; Matsuda, 2012; Moore, 2003; Whiteman, 1984). This cultural variety provided a challenging environment in which to construct a mentor program. In reviewing the Structural Framework for a Mentor Model, I frequently talked informally with the research participants to help me understand what I was observing. Examples of explanations by PNGAs of culture influencing outcomes were as follows:

- a. How different cultural groups communicate: Some will use third parties to share potentially bad news, while others want to speak openly about a problem;
- b. How parts of PNG are matrilineal, and other areas are patrilineal: Depending on the cultural group a PNGA aligns with, respect and influence of women are either acknowledged or ignored; and
- c. The interconnectedness of family is paramount to the extent that failure to assist family now may result in the family choosing not to support you in the future.

Table 2.8

Review of Mentor Models

Model Component	Mentor Model			
	'At-Risk' Youth	University Faculty	Ministerial Intern	CPA Australia
1. Aims & Objectives	Clearly stated	Clearly stated	Clearly stated	Clearly stated

Model Component	Mentor Model			
	'At-Risk' Youth	University Faculty	Ministerial Intern	CPA Australia
2. Costs & Benefits	Have been identified	Identifies some benefits to mentor and mentee	Clearly identified for the mentor, mentee and organisation	Not acknowledged for the mentor, mentee benefit is full membership
3. Recording and Evaluation Systems	Developed for both mentor and mentees	As needed but not necessary. Constant evaluation recommended	Well-documented and constant evaluation	Well-documented and constant evaluation
4. Formal or Informal Mentoring	Formal program and matching	Program formal, matching informal	Formal program and matching	A formal program, informal matching
5. Time Frame	Minimum of 12 months; visits once per month	As long as required	Up to 5 years	3 – 6 years
6. Training	Provided for mentor	Provided for mentors	Provided for mentors and mentees	Minimal for mentor
7. Cross-Cultural Capacity	Culturally aware and the program is used in 13 countries	Culture is not considered an issue	Culture is not acknowledged	Culture is not acknowledged
8. Adaptability	Allows for adaption while maintaining core values	Capacity to adapt to any university	Not acknowledged	Not acknowledged
9. Gender mix	A mix is not encouraged	Gender mix is not considered an issue	Single-gender mentoring environment	Gender mix is not considered an issue
10. Selecting & Matching	Completed by the program	Recommends self-selection	Completed by the program	Self-selection by mentee
11. Additional Contacts	Not applicable	Encouraged	Not applicable	Not acknowledged

The process of consulting frequently with participants improved my cultural awareness and helped create the initial mentor program. The research participants appreciated my inquiries and were very open to providing a feedback loop, mentoring me in understanding the nuances of PNG cultures.

Chapter Synthesis

Chapter 2 examined the literature and identified a gap in knowledge between the PNGA's predominately oral culture and the chirographic accounting practice culture. It was explained that accounting is a relatively new career choice for PNG Nationals and several factors contributed to PNGAs not meeting the standard set by their accounting body, including the education system, limited research to guide the PNGA into the work environment and a lack of understanding of the challenges PNGAs face when they walk between the two cultural worlds. A review of the variances between Western cultural values, upon which the accounting process is founded, and Papua New Guinea cultures, helped identify the inherent disruption between the cultures. Creating a mentoring relationship needs a structured approach to provide an effective and individualised program for the PNGA.

Identifying the factors that influence PNG accountants as they participate in a mentoring program in their profession requires research methods that provide the opportunity for the PNGA to share their experience without judgement. Chapter 3 presents methodologies and research design that enabled this outcome.

CHAPTER 3: METHODOLOGY AND RESEARCH DESIGN

This chapter explains and outlines the methodological approach and research design, including data collection methods and processing, used to address the two research questions at the heart of this thesis. It begins by reviewing action research literature, to show the validity of exploring the mentoring relationships of PNGAs, and using the findings to construct an improved mentoring model. It proceeds to present and discuss literature concerned with exploring the lived experience of participants through a phenomenological lens. The strengths and weaknesses of this methodological approach are explored, along with literature concerned with bracketing, which identifies the subjective bias of the researcher as participant-observer. Then follows a discussion of literature explaining the value of thick description, for capturing the nature of the lived experience of four PNGAs as they engage in a mentoring relationship, the factors affecting it, and what might be done to improve it. Not only are phenomenology and thick description complementary, but they served as a guide for designing the research, enabling a focus on appropriate methods for data collection: semi-structured interviews and reflective journal writing, discussed in more detail later in the chapter.

Methodological Approaches

The aim of this study was twofold, as expressed in its two research questions; first, it aimed to explore the factors affecting the mentoring relationships of PNGAs, and then to construct an improved mentoring model as a professional development tool for PNGAs. For this reason, the body of action research methodology is provided and reviewed first. It was considered that discovering the contributing factors, including contextual challenges and cultural values that inform the experience and behaviour of PNGAs, would help achieve an optimum level of accounting practice, and would positively impact their capacity to undertake their responsibilities. An improved model will also improve mentoring for future PNGAs.

The exploration of the place of mentoring in the professional development of PNGAs was achieved by engaging a phenomenological lens. Lindseth and Norberg (2004) assert that phenomenological study can be used as a starting point for

understanding the meaning of lived experience of participants such as the PNGAs targeted in this study. The lived experience and factors affecting their mentoring experiences comprised one body of data, and another was provided by using my role as participant-as-observer. From these two bodies of data, the nature of the mentoring relationships as experienced by the PNGAs, and identification of the cultural values and contextual challenges that continue to influence PNGAs as they participate in their profession, were able to be expressed using thick description as a method.

Literature concerned with action research, phenomenology/ lived experience, participant observation, and thick description are reviewed in turn as follows.

Action Research

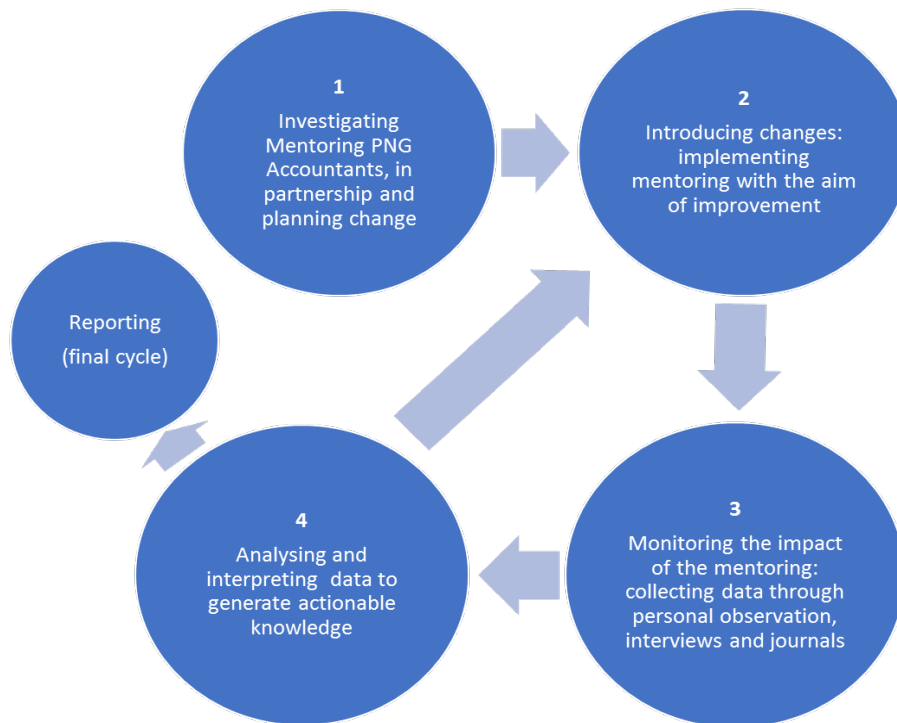
Action research was considered appropriate as an overall approach to this research, because it enables practitioners to investigate and evaluate work practice. This study is a case in point; it investigates and evaluates the lived experience environment of PNGAs to improve professional performance through a mentoring relationship. Action research seeks to understand the participants' world and recommend changes in a disciplined, systematic way. This research method seeks to engage participants to focus on a series of stories, learn from emerging themes, and look for solutions that may provide better outcomes (Merriam & Tisdell, 2015). This process can be thought of as an action-reflection cycle, whose aim is to move in a new direction as a result of observing, reflecting, evaluating and modifying procedures or behaviours (McNiff & Whitehead, 2011). Based on this thinking, the action research model adopted for this study is depicted in Table 3.1. The stages represented in the figure are expanded in Chapter 6, when the improved mentor model is presented and explained.

Somekh (2008) makes an important note that action research is always grounded in the values and culture of the participant researchers who engage in it and, as a result, is a fluid methodology that adapts to fit different social contexts. She then follows this statement with; 'In the tradition of participatory action research, whole community development often starts with external intervention. The direction

of the research and action is negotiated with participants so that control shifts away from experts toward community members over time' (p. 5). Somekh then argues that action research builds an understanding for change and development

Figure 3.1

Model of Action Research



(Adapted from Somekh, 2008, p. 5)

with its unique access to insider knowledge informing the practitioner what action to take (Somekh, 2008, pp. 5, 6).

Criticisms of Action Research

There have been several criticisms of action research (Brydon-Miller et al., 2003; Ledford & Mohrman, 1993; Somekh, 2005). McKay and Marshall (2001) have summarised them in the following points:

- i. It may be regarded as being little more than consultancy;

- ii. researchers are questioned over a perceived lack of impartiality and bias;
- iii. the supposed lack of scientific rigour and discipline in action research, the lack of validity of data;
- iv. the difficulty of generalising results from action research studies;
- v. there are comparatively few guidelines for would-be action researchers to follow; and
- vi. it is questionable whether action research can rightfully be conceptualised as consisting of a single cycle. (pp. 48-50)

Despite these criticisms, action research was selected to create a more effective learning environment for PNGAs. It provides the opportunity to investigate and evaluate work practice, recommend positive changes to the mentoring model framework, and create an effective professional development tool for PNGAs.

To overcome these criticisms, I used the following processes,

- i. I did not arrange the research for consultancy purposes. Discussions on a mentoring structural framework were general and did not include reference to participant experience data.
- ii. The practice of bracketing to minimise impartiality and bias and suspending judgement contributes to a focused analysis.
- iii. Model of Action Research guided the rigour and discipline of the research. The phenomenological and ethnographic methodology also used the data, confirming sufficient data for validity.

Phenomenology

While sociology is the study of society or community, and biology is the study of life, phenomenology is the study of phenomena – their nature and meanings (Kafle, 2011, p. 181). The use of phenomenology as a methodological approach is not recent; as Zahavi and Martiny (2019) explain, ‘There is a long and rich tradition of applied phenomenology dating back to the beginning of the 20th century, which

has undergone a momentous revival during the last 20–25 years’ (p. 156). Edmund Husserl is generally regarded as the intellectual founder of phenomenology, with Martin Heidegger, Edit Stien, Max Scheler and Jan Patocka following in his footsteps, each adding to its development and application (McIntosh & Wright, 2019, p. 453); van Manen (2016a, p. 88). van Manen (2016a), one of three leading proponents of phenomenology as a qualitative research method (Zahavi, 2020), says phenomenology is ‘the way of access to the world as we experience it prereflectively’ (p. 28), where prereflective experience is the ordinary day-to-day experience and ‘the focus is on how things appear to us through experience or in our consciousness where the phenomenological researcher aims to provide a rich textured description of lived experience’ (Finlay, 2008, as cited in Jackson et al., 2018).

Becker defines phenomenology as

... the study of phenomena, of things or events, in the everyday world. Phenomenologists study situations in the everyday world from the point of view of the experiencing person. This experiential view helps phenomenologists understand people and human life so that they can work effectively with them. (Becker, 1992, p. 7)

Phenomenology is an appropriate research method for this study as writing ‘is not done primarily for philosophers, but for professional practitioners and others who are interested in approaching their professional tasks, personal activities and everyday experiences in a phenomenological style’ (van Manen, 2016a, p. 23). Armed with this research analysis, adjusting the mentor model’s structural framework components will enable more effective professional development for PNGAs.

This methodology is complex and challenging but can provide insights not previously revealed. As noted by van Manen,

To do hermeneutic phenomenology is to attempt to accomplish the impossible: to construct a full interpretive description of some aspect

of the life-world, and yet to remain aware that life is always more complex than any explication of meaning can reveal. (p. 18)

Van Manen goes on to state that the aim of human science is to meet people where they are naturally engaged in their worlds, ‘to construct an animating, evocative description (text) of human actions, behaviors, intentions, and experiences as we meet them in the lifeworld’ (van Manen, 2016b, p. 19). The tools of semi-structured interviews, reflective journals, and personal/participant observation are all components in exploring the contextual challenges and cultural values in the PNGA’s environment.

Lived Experience Research

Generating a phenomenological description of the lived experience of the PNGAs targeted in this study, was the ideal research methodology for answering questions about the nature of their mentoring relationships. In turn, those findings provided information that enabled identification of factors affecting those relationships, and for constructing a more effective professional development tool for PNGAs.

While there are several ways of designing lived experience research (Merriam and Tisdell (2015), a phenomenological strand is an important one, and considered most appropriate for this study. van Manen (2016a) supports this view in the following statement:

Phenomenology of practice not only wants to be sensitive to the concerns of the professional practices in professional fields, but also to the personal and social practices of everyday living. In this way phenomenology of practice distinguishes itself from the more purely philosophical phenomenologies that deal with theoretical and technical philosophical issues. (p. 213)

When Jackson et al. (2018) were reviewing their selection of phenomenology for their project, they argued that hermeneutic phenomenology, as opposed to a purely descriptive phenomenological approach, encourages the researcher to be more

reflexive. This approach was considered to be ideal for this study, especially in the light of the aim of helping PNGAs to become increasingly thoughtful and thus better prepared to act tactfully in situations to produce action-sensitive knowledge (van Manen, 2016b).

McIntosh and Wright (2019) believe that the term lived experience can be best understood as having ‘a sharp, critical edge. Methodologically, this can be associated with an empathetic immersion in the lives and concerns of people’ (p. 463). They further argue that the importance of the word experience in the English language plays a vital role in English speakers’ ways of thinking, and it provides a prism through which they interpret the world and gives experience an authenticity that can be assumed rather than justified. Consequently, tapping into people’s experience can provide a researcher with a powerful sense of gaining direct access to a solid base of pure knowledge (p. 451). Paley also argues, ‘Experience is an English word that has no direct equivalent in any other European language’ as it can refer to the subjective stream or observable events (p. 1522).

Giving a researcher a powerful sense of gaining direct access to stories that feed “a solid base of pure knowledge” helps the lived experience methodology to dovetail with the Melanesian mindset (of which PNG is part) and the social practice of *tok stori*. Sanga et al. (2018) suggest that *tok stori* is a Melanesian communication mode that seeks to offer ...

opportunities for researchers and others to follow a relational path in their investigations, one which recognises the connectedness of humanity. Such a path is likely to yield learning which serves the interests of communities precisely because the methodology is ontological: *tok stori* is a way of being in the world and of understanding the world. (p. 5)

In this study, the humanness of *tok stori* meets men, women and children in their natural environments (van Manen, 2016b), which is the heart of the lived experience, in this instance, the lived experience of the PNGA.

Other Lived Experience Research

A review of other lived experience research supports the choice for this study of using phenomenology and lived experience as an appropriate research methodology. Of 14 studies reviewed between 2004 – 2022, most used a phenomenological approach. Ten used semi-structured interviews, or a variation of that method.

The studies covered a variety of topics. The three accounting studies in the collection included students' perceptions of accounting (McGuigan, 2017), accounting academic experiences (Long, 2018) and the interaction between Western accounting and Solomon Islands culture (Hauriasi, 2011). Three studies in the field of education examined the experiences of dyslexic university students (Cameron, 2016), the experiences of academics travelling across countries (using a narrative approach) (Uusimaki & Garvis, 2017), and the lived experience of a Sioux Indian male adolescent (Kim, 2012). In the nursing / medical field, experiences of male grief were studied (Work, 2013), and the mentoring of black students in a doctoral research environment (Henderson, 2022) and nurses as they accomplish an accelerated second bachelor's degree (Hennessy, 2018) were the subjects of the research. The topics of the remaining studies reviewed included the experience of spiritual conversion in a Neo-Charismatic evangelical context (Johnson & Armour, 2018), the lived experience of sisters with an incarcerated brother (Tadros et al., 2020) and a study of walking in two worlds following professional transitions between native and non-native worlds (Fairbanks, 2005).

Criticisms of Lived Experience Research

Paley has long been an opponent of the lived experience, as in his view, Husserl's works translated into English pose significant challenges. Paley states:

In practice, the methodological and conceptual chain extending back to Husserl usually has at least three links in it. This is significant since Husserl's terminology, as translated into English, makes considerable use of ordinary words that have had unusual meanings

... which cause the biggest problem, since it is all too easy to imagine, in the absence of fairly detailed explanation, that they have more or less their normal sense. (Paley, 1997, p. 188)

Paley's attacks have been so strong that Jackson et al. (2018) describe him as a 'vociferous opponent'. In defence of phenomenology and lived experience research, Jackson et al. (2018) argue as follows:

Within the lifeworld, the phenomenon is inextricably linked with the subject and so underpins the view that access to a phenomenon is through the participant. One critic of phenomenology, Paley (1997, 2014), has not acknowledged this philosophical stance and so struggles to understand or accept it. (p. 3311)

(Zahavi & Martiny, 2019, p. 157) state emphatically, 'A good deal of what Paley has to say about phenomenology is simply wrong'.

However, the value derived from the lived experience methodology outweighs the criticisms. The lived experience methodology suits this study as it thoroughly examines the PNGA's contextual challenges and cultural values that influence them as they participate in a mentoring program to bring awareness and understanding of their challenges. The use of phenomenology is a study of the phenomenon, which in this case is the PNGA's lived experience, and ethnographic methodology moderates the potential weaknesses of the lived experience interpretation. As identified in Research Question 2, ethnographic methodology uses natural settings to focus on a participant's culture, a significant influencer in the PNGA's life as they participate in a mentoring program.

Participant Observation

Personal/participant observation is a time-tested approach to ethnographic research, where the researcher becomes an active part of the data collection process. The purpose of observation is to record events or thoughts as they happen or shortly after, with the assumption that 'behaviour is purposeful, reflecting deeper values and beliefs' (McKechnie, 2008, p. 574).

Gold (1958) has postulated four possible roles a researcher may assume when undertaking sociological observations: complete participant, participant-as-observer, observer-as-participant and complete observer. A brief description of each role identifies the role in which this research was undertaken.

In the *complete participant* role, the participants are not aware of the researcher within their midst. The researcher must role-play or pretend, which could result in 'going native'. Going native is a danger for ethnographic researchers when they become too involved in the community under study resulting in the researcher losing objectivity and distance (O'Reilly, 2009). This method also raises the subject of questionable ethics of deceiving participants (Merriam & Tisdell, 2015).

The *participant-as-observer* will observe formally at times, such as conducting scheduled interviews, and informally on other occasions – when both parties may meet in a social environment. In this role, the researcher must build trust for the participant to become comfortable and share information more willingly. It is essential for the researcher and participant not to become too close as this may result in two possible outcomes: the informant may become too identified with the researcher and function only as an informant, or the researcher may lose research perspective and 'go native' (Gold, 1958).

A more formal role is described as *observer-as-participant*, which involves one-visit interviews. The challenge arising from this form of observation is that the contact is so brief that it may give rise to a misunderstanding by either the researcher or the participant. (Gold, 1958).

In a *complete observer* role, the researcher observes people without the need for social interaction or the participant's knowledge. Examples of this form of observation include systemic eavesdropping or reconnaissance. The risk of this form of observation is that the researcher may begin to show ethnocentrism, resulting in the rejection of the informant's views, while never reaching the point where they are understood (Gold, 1958).

For this study, the second of these roles, the participant-as-observer, was selected as most appropriate, for the following reasons. The research undertaken for this study involved intermittent but regular contact over three years. As a participant-as-observer, I was involved in the workplace, watching the participant's activities, interacting with other accounting team members, conducting semi-structured interviews, and engaging in social activities. The other three roles mentioned above were deemed inappropriate as they did not provide the opportunity to build trust between the participants and me, which was necessary for creating an environment for them to share their values and culture, which informed their behaviours as they engaged in a mentoring relationship.

Bracketing

The researcher is the instrument through which the meanings within the data emerge, requiring the researcher to disengage their feelings, experiences, and knowledge when interacting with the study participants (Dodgson, 2023, p. 388). Therefore, phenomenological research also requires the researcher to undertake a process known as bracketing. This is particularly important for this study, given my personal history with the research field, as explained in Chapter 1. I have a long and involved experience in PNG and with PNGAs, which commenced with living in PNG as a child; later, I filled an expatriate middle management and administrator appointment in the mid-1990s and continued to interact with PNGAs intermittently until the commencement of the research program.

Bracketing is unique to phenomenological research as the researcher attempts to understand phenomena without judgement or preconceived ideas. As Gearing (2008) writes, 'At its core, bracketing is a scientific process where a researcher suspends or holds in abeyance his or her presuppositions, biases, assumptions, theories, or previous experiences to see and describe the essence of a specific phenomenon' (p. 64). It is also important to demonstrate that the understandings that arise from the research are not merely the researcher's thoughts, and that if other researchers studied the data, they would come to similar understandings (Fischer, 2009).

The process of bracketing attempts to preserve the participants' voices and provides the capacity to understand the factors, including cultural values and contextual challenges, that influence PNGA as they participate in their profession. Tufford and Newman (2012) state:

While bracketing can mitigate adverse effects of the research endeavor, importantly it also facilitates the researcher reaching deeper levels of reflection across all stages of qualitative research: selecting a topic and population, designing the interview, collecting and interpreting data, and reporting findings. The opportunity for sustained in-depth reflection may enhance the acuity of the research and facilitate more profound and multifaceted analysis and results. (p. 81)

Gearing (2008, p. 65) argues that the successful process of bracketing occurs around four core elements, which are as follows:

- the actual brackets that the researcher places around the phenomenon;
- the nature of the internal and external suppositions, experiences, theories, or assumptions being held in abeyance or suspended by the researcher;
- the temporal structure in which the bracketing is applied; and
- the reintegration of data generated from the bracketing process.

I used the above actions to bracket my knowledge, beliefs, values, and experiences to accurately describe the participants' life experiences. This bracketing process is particularly important during the data-collection and analysis phases of the research (Chan et al., 2013).

My observation that PNGAs functioned at a different level of expertise than their counterparts in Australia or New Zealand prompted the original desire to understand the PNGA. In this context, there was no attempt to bracket my values and experiences. However, the bracketing was embedded once the mentees' selection process, the ongoing semi-structured interviews, reflective journals, and personal

observations to focus on the information and descriptions of the PNGAs and their environment. The development of the “opt-in” or self-selection process was intentional bracketing to allow the natural flow of events, providing a rich research palette with diversity rather than permitting my values and experiences to influence the selection process.

I withdrew bracketing in some sections of the semi-structured interviews to the extent that other life experiences outside the context of the research participants were included to provide a comparative environment to encourage a better exploration and explanation of their values and lived experiences. In constructing the lived experience component of the research, I needed to bracket, ensuring the research participant told stories without interference.

Thick Description

Thick description as a research tool challenges the researcher to intentionally ascribe present and future research participant behaviour, encouraging depth to the examination required for ethnographic and phenomenological research (Ponterotto, 2006, p. 539). This study examines the contextual challenges and cultural values that inform PNGA's behaviour as they participate in a mentoring program, so it is essential to understand the intent of the PNGA to enable a review of workplace responses in creating a more effective learning environment. The concept of thick description was created and developed by Ryle, Geertz, Holloway, Schwandt, and Denzin (Ponterotto, 2006). Of many definitions provided in the literature, Denzin's elaboration is considered appropriate, since it is applicable to examples such as the PNGA's cultural context where they live their daily lives. In 1989, Denzin 1989, as cited in Ponterotto (2006) defined thick description as follows:

A thick description ... does more than record what a person is doing. It goes beyond mere fact and surface appearances. It presents detail, context, emotion, and the webs of social relationships that join persons to one another. It enacts what it describes. Thick description evokes emotionality and self-feelings. It inserts history into experience. It establishes the significance of an experience or

sequence of events for the person or persons in question. In thick description the voices, feelings, actions, and meanings of interacting individuals are heard, made visible.

Denzin introduces eleven types of thick description: micro, macro, historical, biographical, situational, relational, interactional, intrusive, incomplete, glossed, purely descriptive, and descriptive interpretive. However, he believes that a thick description was possible if the five typologies – biographical, historical, situational, relational and interactional – were captured at one time (Ponterotto, 2006).

Ethnographic research has a history of providing thick descriptions to convey the meanings participants make of their lives. Ethnographic research, such as that conducted in the present study, is able to use thick description of culture to interpret the values of PNGAs, and how these values inform their behaviour, including times as they engage in a mentoring relationship. The PNGAs' lived experiences were best understood when the associated words were given life and meaning through adjectives that delivered emotions, feelings and actions. Thick description also enabled specific factors affecting the mentoring relationships of the PNGAs in the study, and thus facilitated the construction of an effective framework for a mentoring tool, addressing all three research questions.

Design of the Research

This section details the processes utilised in collecting, managing, coding and analysing data. Ethics approval for the interviews and reflective journals was obtained from the institution's Human Research Ethics Committee (approval number 2015:02) before research and data collection commenced. Appendices 1, 2 and 3 provide copies of the Human Research Ethics Committee application, approval, and extension approval.

The data collection methods for this phenomenological research focused on in-depth interviews, reflective journals and personal observation narratives. These methods produce rich descriptions of the lived experiences of PNGAs as they engaged in a mentoring relationship (Bloor & Wood, 2006, p. 172).

Timeline

Appendix 5 provides a timeline depicting the study progression, including identifying the study question, conducting the research, analysing the emerging themes, offering recommendations, and publishing the dissertation. The original two-year approved time did not account for the disruption caused by COVID-19 and an extended intermission arising from COVID-19 and employment complications. The allotted time approved for the research was extended to three years.

Data Collection Process

Lived Experience data is not as easy to quantify, as the idea of ‘data’ is ambiguous in human science (van Manen, 2016b, p. 53). However, semi-structured interviews, reflective journals and close observation were involved in collecting or gathering data.

The data collection process for this project involved meeting with the research participants up to three times a year for field observations over three years, undertaking semi-structured interviews, collecting reflective journals and observing the research participants' interactions. Initially, I selected a research period of two years to observe changes in the nature of the mentor relationships once the initial interest and commitment wore off and the mundane appeared; however, it became apparent in the first year that this time frame was inadequate. In initial interactions with the research participants, I observed that relationship-building was necessary to enable the research participants to build sufficient trust and understanding in me and the interview process. Once I created a relationship and trust with the participants, they shared their personal experiences in greater detail. Once I understood the relationship-building process, and in conjunction with the supervisor, I submitted a request for an extension of twelve months to the research timeframe, which the Ethics Committee duly approved (Appendix 3).

Semi-Structured Interviews

Semi-Structured Interviews (SSIs) were the primary data collection method defined by their flexible and fluid structure. They were organised, as recommended in the literature, around an interview guide containing topics, themes, or areas covered in the interview and are concerned with people's knowledge, understandings, interpretations, experiences, and interactions (Mason, 2004).

The purpose of the SSIs was to provide me with an overview of the participant's experience, learning and cultural interaction with accounting. Dodgson (2023) argues for long and multiple interviews, which are used to create descriptions thick with specific details, enabling researchers to obtain tacit knowledge from participants, which may not have been explicitly verbalised. While working back and forth between the parts and the whole, Dodgson also warns that the researcher must not make assumptions about what is not explicitly stated (Benner, 1994, as cited in Dodgson, 2023). Each of the interviews in this study ranged from 32 to 88 minutes. The shortest interviews occurred early in the research process and lengthened as the relationship grew between the participant and me. On occasions, time constraints and other circumstances beyond my control dictated interview lengths.

The SSIs were recorded and transcribed verbatim and checked against the recording by reading while simultaneously listening to the digital recording. When participants spoke Tok Pisin, I also translated it into English. Occasionally, I did not transcribe some interview sections for the following reasons:

- i. they had no bearing on the research. These blank spaces resulted from general conversation and relationship building, as noted in the transcription.
- ii. the voice was not clear enough to transcribe, as noted in the transcription.

Table 3.1 summarises the numbers and times the SSIs were conducted.

Circumstances began to change in the middle of the research, which raised concerns for the program's ongoing viability; however, the situation stabilised, and the interviews continued. Participant sickness, my travel plan interruptions and participant maternity leave contributed to some research participants not being

interviewed. I cancelled the proposed trip in May 2017 after consultation with supervisors after two participants were temporarily unavailable.

Table 3.1

Number of Semi-Structured Interviews

Trip Number	Date	Number of Interviews
One	October 2015	4
Two	February 2016	4
Three	June 2016	4
Four	November 2016	2
Five	March 2017	2
	May 2017	Cancelled
Six	September October 2017	4
Seven	May 2018	4

Reflective Journals

Reflective journal-keeping by participants was used as an additional research method for observing how well they assimilated the mentoring experience and understood the new information (if any) in their careers. The participants were requested to keep a reflective journal to record the nature of the lived experience in the mentoring relationship outside the semi-structured interviews. They handed in their journals for analysis at each meeting. I trained the research participants in creating reflective journals and requested that they be provided every two months. Regular contact with the participants provided reminders to take the time to create the reflective journal and make it available by posting a USB stick or holding on to

the digital copy until the next visit. The submission of a reflective journal depended on the participant's regularity and content.

Typically, the reflective journal was provided as an audio file, and it was necessary to transcribe the reflections into a Word document. There were occasions when research participants submitted typed journals. The number of reflective journals from each research participant is listed in Table 3.2.

Table 3.2

Number of Reflective Journals

Research Participant	Number of Reflective Journals
1	2
2	15
3	12
4	7

Personal Observation

The decision to engage the participant-as-observer provided the opportunity to build a relationship with the participant and better understand the contextual challenges and cultural values that influence PNG accountants. By entering the person's world and participating in it, using close observation and bracketing to minimise data contamination while retaining hermeneutic alertness, I could step back and reflect on the meanings of the situations (van Manen, 2016b, p. 69). As each trip progressed, it was necessary to review events as they occurred, including each research participant's reactions and observations. Observational notes were either written in a notebook or recorded on a digital voice recorder for transcription at a convenient time. The digitally recorded and transcribed notes were filed in date order. Each of the three data collection instruments was selected to enable data cross-referencing, build patterns of behaviour and repeating experiences, and assist in

identifying contextual challenges and cultural values influencing PNGAs as they participate in a mentoring program.

Identification of Participants

The research program commenced when I was invited to the Papua New Guinea Union Mission (PNGUM) office in June 2015 as a guest speaker at a week of professional development for CFOs, Accountants and other accounting professionals employed by Seventh-day Adventist Church entities in Papua New Guinea. I presented multiple accounting-focused topics between the first and fourth of June 2015. On the second of June 2015, a special presentation outlined the research program and invited attendees to opt-in to the research program as mentors and mentees. An earlier conversation with the CFO provided a list of potential employees for consideration as mentors enabling swift identification of appropriate mentors.

Mentors

While this study does not inquire about the mentor's lived experience, they contributed to the research participant's lived experience. I provided mentor training immediately after the in-house presentations, where I presented a detailed presentation on what was required to act as a mentor to the volunteers. I also provided a PowerPoint presentation to the mentors as a resource and reference tool explaining their mentor's responsibilities. I observed that the mentors appreciated the ability to take documentation back to the office. Providing hand-out materials in PNG has also been useful in other information-sharing exercises, albeit unrelated to the accounting framework (Pamphilon et al., 2014, p. 733).

Mentees

Careful consideration was given to how many mentees were needed to create sufficient lived experience data. In discussions with my supervisor and others, it was agreed that the number of four provided a sufficient convenience sample to build an appropriately sized data set to create the pastiche or bricolage upon which themes and sub-themes can be developed and compared. Jackson et al. (2018, p. 3313) argue

the sample size should be large enough to provide sufficient data for analysis and offered a sample size from 3 – 15, but also cautioned that there is danger in choosing a sample size that is too large. A sufficient and convenient sample is dependent on the nature of the study and can be as low as one (Kim, 2012), two (Uusimaki & Garvis, 2017) or three (Cameron, 2016). Determining the critical number is based on creating enough data through semi-structured interviews and reflective journals to build a sufficiently diverse bricolage to investigate. In consultation with the supervisor, the sample set was recommended on the following basis.

Due to the unpredictability of the lived experience, a research model should be robust enough to absorb a participant's loss without undermining the data's integrity. An estimate of the number of interviews with the research participants was: four research participants with three interviews per year for two years, provided an estimated twenty-four data sets. The actual number of interviews totalled twenty-four over three years. I did not estimate the number of reflective journals submitted by the research participants; however, the request was to submit a reflective journal every two months.

Data Management

I saved the semi-structured interviews, reflective journals, and observer notes on an external hard drive and accessed them via a research-only designated laptop. The data were transferred to the Avondale University computer with the appropriate security levels. External access for the computer was provided by an internet connection as required for research purposes and was disconnected from the internet when not in use. Additional backup copies on an external data drive with any hardcopy material were locked in a filing cabinet accessible to me.

I transcribed the semi-structured interviews, reflective journals and observer notes after returning from a research trip or when I researched full-time. Two trusted third parties transcribed some of the early work. It became apparent that the research participant's accents were too difficult to understand for the transcribers, and the third-party transcribing ceased. Subsequently, I transcribed all remaining interviews and reviewed previous transcriptions to fill in the transcription gaps, including

adding nonverbal indicators to the transcription. The transcription process provided opportunities to capture cues and animated words lost when transferred directly to paper. To hear the anguish in the voice when one research participant shares the heartbreaking insight that “I started to realise that the heart of a mother is with the baby” because she needed to be at work, but it required leaving the child in the care of a relative.

The research participants primarily provided oral-formatted reflective journals and required transcription. I similarly transcribed all reflective journals as in the process used to transcribe semi-structured interviews. The personal observations were recorded using a notebook of hand-written notes and digitally recorded notes that I subsequently transcribed. Orally recorded data was transcribed using NCH Software Express Scribe v5.81 and Nuance Dragon Professional Individual v15.3. Nuance Dragon Professional Individual v15.3 required voice training and transcribed digital formats rapidly. Additional editing was required when the software failed to interpret the recording accurately. I was required to add contextual notes to the transcription as part of the research process, which did not significantly increase the transcription process.

Data Analysis and Coding

Data analysis took place using different approaches to draw out the best understanding of each methodology used. Transcribing is not a straightforward process, and recordings may be of low quality, the speaker may not be clear, and background noise and unfamiliar accents contribute to a challenging delivery of a transcript (Bucholtz, 2000, p. 1141). In addition, conveying who said something, where it was uttered, and why it was uttered is of utmost importance (Dressler & Kreuz, 2000, p. 25). Such efforts should be aimed at bringing out the phenomenological and ethnographic meanings to ‘break through the taken-for-grantedness of social and cultural meanings’ (van Manen, 2016a, p. 43).

Analysis of semi-structured interviews and reflective journals requires an eye attuned to the essence of the phenomena in question. The interview and journal are reviewed as a whole text, noting and then examining its constituent parts before

returning to it as a whole again (Giorgi 1997). Accomplishing the task used a six-step process suggested by Dahlberg, Dahlberg, and Nystrom (2008):

1. Read through all interviews to understand the data as a whole;
2. Read through data a second time, noting emerging themes;
3. Read through data a third time, identifying meaning at every shift in thought;
4. Assign insights to each meaning and cluster the insights to identify prominent themes;
5. Examine themes to determine the core constituents of the phenomenon; and
6. Return to data as a whole, coding all interviews according to the themes, i.e., core constituents previously identified.

NVivo qualitative data analysis software (QSR International 2011) was used for coding in step 6 to enhance data organisation. Using the six-step process suggested by Dahlberg, Dahlberg, and Nystrom, on reading all interviews, reflective journals and personal observations, I began to identify prominent themes using bracketing and triangulation. The PNGAs addressed some themes frequently, while others were less noticeable but potentially addressed the core of the lived experience. Consistent with RQ2, contextual challenges and cultural values were used as two distinct clusters, and themes were analysed for the best fit. Early in this process, it became evident that some themes could be included in either cluster. The ambiguity remained for the course of the study.

Coding the semi-structured interviews, reflective journals, and personal observations clarified some earlier themes as not addressing or influencing the PNGA's lived experience, resulting in reduced interest in the themes. Further analysis then reduced the major themes by combining similar themes or removing themes that, while interesting, were not factors that influenced PNGAs as they participated in a mentoring program. For example, in contextual challenges, transfers and politics were split and included in Proximity (Transfers) and Wantok (Politics), demonstrating the challenge of some themes sitting in both clusters. Tables 3.3 and 3.4 show the reduction process to focus on core and prominent themes for Contextual Challenges and Cultural Values.

Table 3.3*Reduction of Contextual Challenges Themes*

Contextual Challenges	
Early Themes	Final Themes
Distance	Proximity
Electrical supply	Electricity
Diet (Removed due to lack of relevance)	
Accommodation	Accommodation
Transportation (Rolled into Proximity as it is a related subject)	
Job Descriptions	Job Descriptions
Transfers and Politics (Transfers moved to Proximity and Politics to Wantok)	

Table 3.4*Reduction of Cultural Values Themes*

Cultural Values	
Early Themes	Final Themes
Wantok	Wantok Big Man is a cultural component of Wantok and is included in this theme. The Big Man uses Politics to influence outcomes and is relevant to the PNGA's mentoring relationship — contextual and cultural themes.

Cultural Values	
Maintaining community relationships (While important in a PNG cultural context, it did not have a direct impact as a significant disruptor for PNGAs)	
Education (While important in a PNG cultural context, it did not have a direct impact as a significant disruptor for PNGAs)	
Big Man (While the PNGAs indicated Big Man influenced the mentor relationship, it is a subset of Wantok and was combined into that theme.	
Death	Death
Work Interruptions	Work Interruptions
Gender Roles and Family	Gender Roles and Family
Bride price (While important in a PNG cultural context, it did not have a direct impact as a significant disruptor for PNGAs)	
	Thinking Paradigm
	Communication and Learning

Chapter Synthesis

This chapter introduced the methodology used in the research, beginning with a discussion of action research. It then explains the methodologies nested within that overall framework, identified as a phenomenological account of lived experience and observations generated by my role as participant-as-observer. A discussion of the complementary method of thick description is then provided. Then follows an explanation of how these methodological approaches served as a guide

for designing the research, enabling a focus on appropriate methods for data collection using semi-structured interviews and reflective journal writing and gathering observations as participant-as-observer in the field. The selection of participants was also explained, and how fieldwork data was gathered, analysed and coded.

The following three chapters address the two research questions through the following processes. Chapter 4 investigates the PNGAs' lived experience, and presents the contextual challenges identified as a response to Research Question 1. Identifying major challenges then provided the opportunity to recommend strategies to assist the PNGAs in addressing these challenges. Chapter 5 follows the pattern by presenting the cultural values from accounts of lived experience, also as a response to Research Question 1. Identifying significant values then provides the opportunity to examine the differences between oral and chirographic thinking. Shedding light on the differences provides the opportunity to recommend strategies to assist the PNGA in managing the inherent disruption that occurs when they walk between the two cultural worlds. Chapter 6 addresses Research Question 2, providing a review of the structural framework for a mentor model presented in Chapter 2, and identifies the steps necessary to support the PNGAs in creating an individually tailored mentor program.

CHAPTER 4: CONTEXTUAL CHALLENGES

As explained in Chapter 3, the research participants' lived experiences as PNGAs were collected by means of three data collection methods: semi-structured interviews (SSIs), reflective journals (RJs), and personal observation. The semi-structured interviews involved the researcher's direct interaction, presenting questions to the participant and listening to their accounts. Keeping a reflective journal at a time of their own choosing enabled participants to review daily activities and consider how they may have impacted their workplace as they carried out their responsibilities. I either wrote or digitally recorded personal observations while on the itinerary at the end of the day or soon after while the memories were still fresh, providing an additional and alternative set of data. This three-fold data-gathering process was also used to collect the stories in Chapters 4, 5 and 6. The narratives below combine these data sources to triangulate and capture the mentee's experience, attitudes, and motivation as they experienced the mentor relationship.

This chapter outlines the location of the study and explains the selection of the research participants (RPs). It then provides profiles of the four participants finally selected, and contextual details of the mentor-mentee pairs. Identification of clusters of factors distilled from their stories is then discussed, and the stories themselves are presented. In this chapter, the cluster comprising contextual challenges is presented as the first part of the answer to Research Question 1, which asks what are the factors affecting the PNGA's mentoring relationship. The second cluster that addresses Research Question 1, comprising cultural values, is the subject of Chapter 5.

Location of the Study

Identifying an employer who could provide sufficient subjects to ensure the research's viability in PNG was essential. Several candidates in similar jobs provided the scope for comparison and eliminated the processes of obtaining multiple permissions. My past employment in the PNGUM, and current employment at the SPD at the commencement of the study, provided an obvious opportunity to approach the PNGUM for approval and support for the research project, as the two

organisations enjoyed a close working relationship. I approached the PNGUM President and CFO with a research description, which resulted in an authorisation to undertake the research. The PNGUM provided the employer consent to identify the workforce research participants, including the Union Office (Country Administrative Office or CAO) and appropriate Local Administrative Offices (Conference, Mission and Educational Institutional offices).

The PNGUM President provided an oral commitment to allow employees to engage in the research process as mentor or mentee, and to allow implementation of the mentor program. I also requested that, where possible, the organisation keep the four pairs together for an initial two-year research period. After the initial year of research, it became apparent that the study needed an additional year, and a research program extension was applied for and approved. During the three-year research period, it was not possible to maintain the commitment to keep the mentees and mentors together for operational reasons. As a result, transfers occurred, and mentor pairings changed, directly impacting the PNGA's mentoring relationships.

The research revealed that other PNG business enterprises have similar performance levels to the SDA Church's accountants. Therefore, the sample of accountants in this research is not indistinct from the PNG government enterprises (Brown, 2016a, 2016b; Brown, 2015; Shardlow & Brown, 2012) and non-government business environments. Due to the absence of research on non-government business enterprises in PNG, it was necessary to broaden the research scope to identify similar performance levels in neighbouring Pacific Island nations. Hauriasi (2011) notes that in the Solomon Islands, where the Melanesian culture also predominates, there are underperformance and inexperience challenges in the Anglican Church of Melanesia. The outcomes are similar to those identified in PNG.

Criteria for Selection of Participants

For this research, I set an accountant's definition as wide as possible to capture the most inclusive lived experience. One of the objectives of this study was to create an environment where comparisons were possible between the different levels of expertise of accountants with varying levels of responsibility and observe

trends and patterns of behaviour over time. For the purposes of this study, the definition of an accountant generally in PNG outlined in Chapter 1 was modified to include the following attributes:

1. Education: A research participant must have completed a diploma or degree in accounting. A minimum standard of education is required to provide a baseline for comparisons of understanding and learning.
2. Employment: A research participant must be engaged in full-time accounting activities regardless of experience. Accounting is a career that requires ongoing learning and professional development.
3. Position Title: A research participant's title varied from Assistant Accountant to Chief Financial Officer. The broad scope of positions provides observations of continued mentoring regardless of rank.

It was considered appropriate to include Chief Financial Officer in the definition of Accountant on the grounds that, if an individual is promoted to CFO, that individual's lived experience is continuous with their previous experience as a full-time accountant.

I was the guest speaker for a professional development week, presenting to a group of CFOs and PNGAs, where I met many attendees. I presented the concept of on-the-job mentoring and invited interested parties to become part of a comprehensive mentoring program. In conjunction with the mentoring program, I added a research component, and volunteers could opt in by seeing me after the presentation.

Of the 11 mentoring pairs in the mentor program, there were five expressions of interest to opt in to the research program. The research program required four mentees (PNGAs), and one of the volunteers was unsuitable as the position title was outside the Accountant definition, which simplified the selection process.

On the third of June 2015, I met with the four individuals interested in being PNGAs in the research program. A PowerPoint presentation detailed their responsibilities and what they may expect from the mentors using the eleven points

in the structured framework. Due to the opt in nature of the selection process, it was not possible to pre-empt the mix of mentors and PNGAs. Table 4.1 shows the mentor-mentee gender relationships as follows:

Table 4.1

Mentee-Mentor Matching

Mentee (PNGA)	Mentor
Male mentee coded RP1	Male
Female mentee coded RP2	Female
Female mentee coded RP3	Male
Male mentee coded RP4	Male

Once the PNGAs were matched with their mentor, I met with the PNGAs to provide a digital voice recorder (DVR) and two training sessions to teach them how to create reflective journals, summarised as follows:

1. The first session presented the theory of creating a reflective journal. I had previously lived in PNG and understood Tok Pisin, and though I did not speak it fluently, the research participants were assured that should they find it difficult to express themselves in English, they were free to use Tok Pisin. Appendix 7 provides a copy of the reflective journal worksheet.
2. In the second session, I spent time with each PNGA. The one-on-one training explained in greater detail how to create reflective journals, use the DVR and answer questions the PNGAs raised about the process. The PNGAs learned how to create a reflective journal using a sheet prompting a specific thinking pattern as outlined in Appendix 7. PNGAs are reluctant to ask questions in a

group environment, so the session encouraged them to ask questions without embarrassment. I then asked the PNGA to create several reflective journals until they felt confident they could create a journal on their own.

A conversation with a PNG lecturer at Pacific Adventist University gave me some understanding of why there was a reluctance to contribute to a group environment. In a Western setting, the lecturer delivers relevant information, opens the floor to a question-and-answer opportunity and invites students to clarify ideas or ask other questions. In a PNG cultural context, effective knowledge transfer involves conversations and sharing back and forth. Once the body of listeners has expressed its understanding of the matter, the presenter, as the authority, summarises the previous discussion and then caps off the topic with a final statement. As the leader is considered to be a respected, knowledgeable individual, there is no further discussion. The information and learning process is an inverse process to a Western setting. Table 4.2 summarises the inverse teaching methods between Western and PNG cultural learning.

Table 4.2

Learning Process

Western Presentation Process	PNG Presentation Process
Presentation of facts or information	Conversation, round table sharing of information with questions and answers
Questions and answers	The final word and summary of the exchanges come from the presenter

Each participant expressed to some degree that the research program would provide them with a better opportunity for learning and training than just being paired with a mentor. As part of the ethics approval (Appendices 2 and 3) and to encourage open sharing, I assured the participants that their names would remain confidential and be provided pseudonyms for reporting purposes. I provided each

participant with a copy of the Information Statement to Research Participants found in Appendix 4, and they signed a research participant Consent Form as found in Appendix 6.

On the matter of confidentiality, as the research program progressed, it became apparent the PNGA's participation became common knowledge to all staff of the offices where they were employed. In PNG culture, people talk about visitors who spend time in the office. It is obvious when a white man visits up to three times a year to interview and spend time with a specific individual in the local office, something is unusual and becomes a topic of conversation. This information sharing can extend beyond the office, as evidenced in the following anecdote. The official driver picked me up from the airport on one research trip. While returning to the office, the driver shared his knowledge of why I was making the trip and identified all the participants. The driver was well informed as he was a 'cousin brother' of one of the research participants.

Profiles of Research Participants

Each participant provided some information about their career experience and personal details. Table 4.3 summarises the academic and career experience of each participant.

In my interactions with PNGAs, they were initially shy; as the friendships grew, they became warmer, and their engagement was much more tactile, with handshakes, shoulder grabs, fist bumps, hugs and even kisses defining greater acceptance and friendship. There was a greater desire for face-to-face meetings where oratory is practised and appreciated. The following sections introduce the background of each participant. Familiarity with the background of the research participants assists the reader in connecting with their lived experience stories.

Table 4.3*Participant Summary*

Research Participant	Age	Education	Gender	Position	Years of Experience	Church Experience
RP1	40 – 50	Degree	Male	Accountant	11 – 15	11 – 15
RP2	20 – 30	Degree	Female	Assistant Accountant	1 – 5	1 – 5
RP3	20 – 30	Diploma	Female	Assistant Accountant	1 – 5	1 – 5
RP4	30 – 40	Degree	Male	CFO	6 – 10	1 – 5

Research Participant One

Research Participant One (RP1) explained that his start in the accounting field had been at a local Adventist college, where he was studying for his certificate in business, and later upgraded his qualifications to a bachelor's degree. RP1 recognised a shortfall in his understanding of the accounting process and desired to become more knowledgeable about the job he was required to do.

The participant understood the process from source documentation to trial balance and could undertake primary clerical roles such as accounts payable and receivable, but could not complete operating statements and end-of-financial-year statements or budget setting, as the CFOs are usually assigned the more complex roles. My experience as an accountant provided an excellent foundation to argue that these skills should be known and used by accountants. RP1 was mentor matched with his immediate superior in his office. The mentor was an expatriate with several years of classroom and office experience.

The employer's location was isolated, several kilometres from the nearest town. The road network was poorly maintained, with dirt or partially sealed roads with logging trucks significantly contributing to its poor condition. The compound was mostly self-sufficient; however, it relied on PNG Power to supply power, but the supply itself was subject to disruption for various reasons. Frequent power outages are regular daily events in this location.

Changes in work experience and responsibility were incremental over the three years. RP1 provided only two reflective journals, so the semi-structured interviews and personal observation were critical in collecting data to complete the account of his lived experience. The most potent story RP1 shared was the experience of the passing of his mother; this story was a moving and emotional time and was expanded on in more detail as themes were identified and explored.

RP1 was the most experienced accountant of all research participants, yet there was limited professional growth. RP1 was reserved, so he did not ask for additional responsibilities when available. RP1 acknowledged the lack of professional development in the following interview:

I think that's where I failed; I can say that because I've not talked to him and asked him like, can, how do I say. My name changed different; I don't really push for something yet; I just expect people to come, but for me to go and ask like, yeah, I think I've not done that one. Like, I really, like now that we are talking and I told you what, but I've never really asked [supervisor], "Can we sit down and say, can you help me with this work? (RP1)

Unfortunately, the mentor provided no noticeable encouragement to introduce new technical skills and improve and encourage professional development.

Research Participant Two

Research Participant Two (RP2) commenced her employment with the Church but later in the research program, took an opportunity to work with another employer. RP2 recognised that there was much to learn as a recent entrant into the accounting field. She wanted to create a good relationship with her mentor as the primary goal was 'for learning to take place'. An expectation of good communication would provide an environment where she could see herself 'grow and achieve the career I always dreamed of, a successful accountant' (RP2).

RP2 was matched with a CFO in a different office; she attempted to communicate with her mentor, but when the response was too slow, she took the

initiative and requested a change in mentor, as reported in her journal (RP2). The original match was to be a female mentor and female mentee, but the change of mentor changed the gender mix to a male mentor and female mentee arrangement. The first match would have provided an excellent opportunity to explore a PNG female mentor/mentee relationship.

RP2 resigned from her initial employer during the research timeframe and moved to another city where she secured employment in a specialising accounting function. Unlike Church employment, where accommodation was part of the employment package, the new employer did not offer accommodation. It became a significant problem, and RP2 shared, in detail, how the high accommodation cost, and the daily commute took their toll. RP2 explained: 'When I came - no proper accommodation and getting to live with relatives and all this. It really affected my learning, as well'. She shared that the Mission provided accommodation close to the office, a contrast to when she had to commute for hours each day when living in the province.

Shortly after joining the new employer, RP2 fell pregnant and applied for maternity leave. Due to the fact that she was working part-time, and had been on the job a short time, maternity leave was unavailable; however, the employer offered flexible working hours and limited access to other forms of available leave. The change in circumstances also resulted in being more independent and having two family members assist in the child's care. The employer provided limited professional development, so RP2 relied on attending CPA programs to widen her professional knowledge.

Research Participant Three

Research Participant Three (RP3) was matched with her immediate superior in her office. It provided an opportunity to study gender relationships and the capacity of a mentor relationship to grow within an office. Again, the employer offered limited professional development opportunities, so RP3 relied on attending CPA programs to widen her professional knowledge. RP3 shared that she felt a level

of disrespect as she had only achieved a diploma while others had reached a higher qualification of a bachelor's degree. RP2 shared in her journal:

Maybe they think I cannot do it; probably, they think I only process a diploma, not a degree. Or maybe they think that I have no experience at all. Sometimes, I try my very best to ask questions, but their facial expression tells me they don't want to tell me. (RP3)

Despite this feeling, RP3 performed similarly to RP1 and RP2.

As a single woman, RP3 shared the challenges experienced in accommodation issues both as a single and married woman in an articulate fashion. These experiences are explored in greater detail later in this chapter. As the program continued, RP3 transferred to another office so she could marry her fiancé, another SDA Church employee. The LAO provided compound accommodation before her marriage; however, after the wedding, the employer consolidated the accommodation arrangements by asking RP3 to move to her husband's house and not move the husband to the compound due to organisational politics. The husband's employer-provided housing proved unsuitable, and while requesting improvements to the property, relationships degraded between RP3 and the LAO administrative team.

Within 12 months, RP3 fell pregnant and took maternity leave. Returning to the office after the maternity leave, RP3 faced a significant challenge caring for the new child and needing to catch up with the outstanding work. Poor staff planning significantly impacted her ability to keep up with her work when she returned to find no one was assigned to complete her work while she was out of the office. As time progressed, RP3 felt support for her as a person was less forthcoming from her employer. RP3 shared the Wantok expectations of meeting with the family during a distant relative's death. The additional challenge faced by RP3 was the expectation to assist in educating younger siblings. RP3 noted that ignoring the expectation to help was not an option as it would result in negative responses from the wider family community. While the cultural expectations were significantly less than those

experienced by RP1, it still provided a glimpse into the strength of culture for a PNGA.

RP3 began her mentoring program in one office with a mentor who challenged and trained the whole Treasury team rather than just RP3. The mentor-mentee relationship provided a better understanding of mentoring and an appreciation for the skills she was learning. Transferring to her second location, she discovered the downside of mentoring when staff changes occur, and the allocated mentor has less experience than the mentee. As RP3 was now close to home, family pressures increased and interrupted her work program. RP3 has the desire and capacity to learn but found contextual challenges and cultural values inhibited the learning process.

Research Participant Four

Research Participant Four (RP4) commenced his accounting career with another organisation, and some time later, the SDA Church invited him to work for them. The participant saw the mentoring process as an opportunity to be challenged as he would be working in a cross-cultural environment enabling him to ‘improve my work performance, personal life and raise the standard of accounting in the organisation’.

The unique situation with this mentee is that he is also a mentor for RP3. The pairing was intentional as I wanted to explore how well information transfer occurred between mentor and mentees. RP4 took the role of a mentor seriously, started mentoring the entire treasury staff, and treated everyone on the same basis. From a mentee’s perspective, he found keeping in touch with his mentor challenging. RP4’s mentor was in an office elsewhere and was kept busy, so he failed to respond to phone calls and emails. Compared with other individuals undertaking similar roles elsewhere in the country, RP4’s performance was considered high. As a result of this assessment, his mentor thought encouraging the ongoing development of the RP4 through regular assistance was unnecessary. RP4 was self-motivated, looked for additional academic learning opportunities and covered his educational costs personally should his employer choose not to assist with his academic pursuits.

Consistent with the other research participants' experiences, employer professional development opportunities were limited, so RP4 attended CPA programs to widen his professional knowledge. Over the three years of contact with RP4, it became evident through his questions and team management that he is intelligent and highly motivated. RP4 shared his knowledge and asked questions, and when he assessed that the information provided was appropriate, he immediately implemented it into his program. There were occasions where I could not formally interview RP4, but there were other contacts made with him where we could discuss at length matters that concern him and plans for improved performance of his Treasury team. RP4 is a profoundly spiritual man who sees himself working for God and creates time to train his team, including a very intentional spiritual component. This individual observed more professional growth than the other research participants.

Identification of Clusters

Using the six-step process outlined in Chapter 3 (Data Analysis and Coding), and with the help of NVivo, two main clusters of themes were identified in transcribed semi-structured interviews, reflective journals, and notes from personal observations. Not all parts of the interviews were noted, as portions of the interviews had no relevance to the study area from a Western perspective. However, it was necessary to talk about non-research matters to build a relationship and trust in the interviews. Regardless of the content of the interviews, the fact that conversations about non-research matters to build a relationship and trust took place is directly relevant to this research – in PNG culture, relationship outweighs, or at least is as important as formal roles, qualifications or job descriptions. The following conversation highlights the need for connectedness. I invited RP1 to ask questions via email, and I would attempt to respond in 24 hours. RP1 indicated he responded slowly to emails taking up to three months. He also suggested that he and the other participants could create a discussion group. I responded that it was a good idea as the mentor is a formal relationship, but a relationship with the other research participant was also acceptable. RP1 replied, 'That's good; we get to know each other and share some ideas from one and other'.

The lived experiences shared in this and the following two chapters are personal accounts of the lives of ordinary accounting career-based people who have shared experiences in common. Initially, sharing these experiences in a Western chronological and narrative process was considered; however, I noted that documenting events based on sequential visits conflicted with PNG oral cultures. After reviewing the situation, I realised a Western chronological and narrative process would not convey the warmth of the stories, nor disclose their lives as they were. Any process trying to distil the richness of PNG life into a chapter would likely leave some components lost in translation, a fact that exposes the fragilities of converting the complexities of culture into words.

Oral stories tend to be non-linear and circular, with loops back to central points. Repetition, for example, provides clues as to hierarchies of importance (Hiebert, 2008; Reynaud, 2006). The grouping of experiences attempts to present the stories in a more PNG cultural way and, in a small way, demonstrates the identity shifting these participants experience each time they transition into the workplace. In some of these assemblages, the participant's stories may dominate but, on other occasions, may be diminutive in length but contribute to an unexpected richness to the narrative. The story selection is not intended to provide a complete and variegated picture of PNGAs' lives but as samples of the complexity they face when they participate in a mentoring program in their profession. Nevertheless, in order to analyse the stories, while remaining true to the cultural context, the two-cluster format illustrated in Table 4.4 was used as a foundation to organise and share the PNGAs' stories.

The cluster in the left-hand column of Table 4.4 identifies the contextual challenges the PNGA faces as they participate in a mentoring program in the accounting profession. While the PNGAs shared other secondary contextual challenges in the semi-structured interviews, they were not included in this study as they did not directly impact the mentoring program. The cluster in the right-hand column identifies the cultural values that impacted on the PNGAs, illustrated with the participants' stories, in the next chapter.

Table 4.4*Contextual Challenges and Cultural Values Clusters*

Cluster One Contextual Challenges (Chapter 4)	Cluster Two Cultural Values (Chapter 5)
Proximity	Wantok
Electricity	Death
Accommodation	Work Interruptions
Job Descriptions	Gender Roles and Family
	Thinking Paradigm
	Communication and Learning

Table 4.5 identifies the relevant contextual challenges PNGAs face, discussed and demonstrated with participants' stories in turn.

Table 4.5*Contextual Challenges Clusters*

Contextual Challenges Cluster
Proximity
Electricity
Accommodation
Job Descriptions

Proximity

Proximity is the descriptor for local office movements that create contextual challenges influencing the PNGA as they participate in a mentoring program. Each disruptor impacts the PNGA differently, but all decrease the effectiveness of

mentoring as a professional development tool for PNG accountants. Several subsections relate to the challenge of the mentor and PNGA operating in different LAOs. As PNGAs experienced remoteness, the topics became the catalyst for disruptions to or destruction of the mentor relationship, in two cases requiring the creation of a new mentoring relationship.

Analysis of the stories gave rise to the following subsections, which are relevant to understanding the various sites and events where proximity issues present contextual challenges for the PNGAs:

- public and LOA interactions,
- designated work times,
- business supplied transport,
- organisational transfers,
- personal travel, and
- research interruptions.

An overview of how these issues create disruption sets the scene for this section. Papua New Guinea is a challenging country regarding the need to travel. Due to the tropical location and the combination of different terrains in PNG, access to many parts of the country results in arduous road journeys. About 17 per cent of PNG's population has no road access, and 35 per cent live more than 10 km from a national road (Brown, 2016b). Gibson and Rozelle (2003) noted a contributing factor of domestic travel in PNG in their statement,

Because of PNG's status as such a late-developing country (one in which vast parts of the country remained isolated from the rest of the world until after 1950) and because of its mountainous and rugged terrain, the country suffers from a fragmented system of transportation.
(p. 159)

The challenge of moving around PNG is a mix of context and culture. In addition to the geographic isolation, discrete languages, cultures, and values ensure that cultural issues will arise when people from one region move to another. Moving around the

country looks deceptively easy, but once embarked on, one soon realises there are significant impacts for PNGAs. Travel by road can be hazardous, and movement by water has a different set of threats. Sometimes, air travel is the most effective, though expensive, it may be the only travel option and is subject to interruptions because of sudden weather changes and human and economic factors.

Public and LAO Business Interactions

It was found that limited transport infrastructure in PNG impacts the organisation and the PNGA in completing their duties. Road networks are limited in PNG and, in many parts of the country, non-existent, creating business difficulties for transferring cash to the LAO. Minimal banking options, the collection, reporting and delivery of the Church's tithes and offerings (T&O) create a logistic and financial reporting challenge for PNGAs. The SDA Church relies on regular T&O reports (usually monthly) for adequate funding for the Church's operations. Delays in reporting may have a detrimental effect on the ability of the organisation to meet its liabilities.

In one interview, RP3 shared the problems she and her organisation faced due to poor transportation infrastructure. Local church pastors, district directors, church members and field workers struggled to bring their T&O reports to the LAO. RP3 shared that rivers created expensive transportation options for this LAO. RP3 shared that many rural and isolated churches reported their T&Os quarterly or even less, as the cost to access a bank or travel to the LAO to deposit the money was greater than the values in T&O reports. RP3 summarised the situation in this way in a journal entry:

So, we try our best to look for some means and ways to help them, but what we can have budgeted for and provide it's not enough for the cost of the transportation itself at the end of every month. So, this is a big challenge for us when it comes to reporting. (RP3)

While the river systems can provide connection challenges, so can the vast open waters surrounding the many islands that comprise the country of PNG. At least five

LAOs in PNG face this ongoing challenge. Due to the erratic collection and reporting of cash, the PNGA finds it difficult to create meaningful financial reports.

The irregular flow of income also created cashflow issues for the LAO. Occasionally, cash reserves were so limited PNGAs had to choose which payable account the LAO would pay. RP3 reflected on this interplay with the accounting processes when she reported:

Most of our people here they don't understand the accounting system and the periodic system; in other words, timely reporting. Their report to me it's a big problem here that I cannot handle at all. They have to transfer these costs ... of geographical things there, they do come very late and – three to four months, so most of my entries need to be accrued because they report for the previous months brought in the current month, and it really give me [muffled words] when it comes to timely reports with tithes and offerings. (RP3)

PNGAs are impacted by events directly related to the challenge of distance. Working with employees and church members who may take days to visit the office to pay T&O impacts the PNGA's daily workload. The above story also highlights the differences between Western and PNG cultures. RP3 was trying to negotiate the culture of the openness of PNG time and the functional time cycles in the accounting process.

The travel challenges faced by employees, church members, and others when transporting T&Os impact the PNGA by creating inconsistent workflows and knock-on reporting challenges. There is limited ability to modify these external factors; therefore, the mentor must teach the PNGA how to deal with the ebbs and flows of cash into the LAO. Cashflow management is a required accounting skill, so using the challenge to improve the capacity of the PNGA through a mentor relationship is an opportunity that mentors should not miss.

Designated Work Times

Another challenge the LAO faces is to ensure workers arrive at work on time and make it home at the end of the day. RP4 reported that in his LAO, some staff lived on the compound, others lived elsewhere, some lived on another compound out of town, and some arranged their own accommodation. The LAO used the business vehicle to pick up and return staff home daily to ensure timely office start and finish times (RP4).

RP1 also had responsibilities with company vehicles, significantly impacting his ability to complete his accounting duties. In his interview, RP1 shared his frustration at being a designated driver; it meant he was always on duty and was the first driver called on, from early in the morning, or very late in the evening. RP1 added, 'But it's been taking most of my time really, especially during the Christmas break, like just across Christmas, I would be driving for about four weeks'. It took months before the Office hired another driver to resolve this problem. Using the company vehicle to assist employees in getting to appointments, and cover for emergencies, takes the PNGA away from their desks, impacts their capacity to complete their assigned duties and interferes with their mentoring relationship.

The distance was pivotal in the cases of two of the four PNGAs, as their mentors worked in different LAOs. Communication was difficult and slow, and the responses were usually inadequate. Soon after the research commenced, RP2 changed mentor almost immediately due to a communication breakdown as she was in one office, and the mentor worked in a different office. Face-to-face meetings were impossible, and phone calls were restricted. Responding to emails was too slow, so RP2 felt it necessary to change mentor. RP2 and the new mentor worked in the same office until each of them left the office for unrelated reasons.

For the entire research period, RP4's mentor was in another office, frequently unavailable, and rarely visited. The only way the mentor relationship worked was to make phone calls or send emails; however, RP4 found that emails and phone calls were often left unanswered. He ended up frustrated with the lack of face-to-face contact and the inability to create contact time with the mentor. It was also

unfortunate that there was a perception that RP4's mentor saw him as the best among his peers, so mentoring was thought to be unnecessary; however, RP4 still wanted to be mentored and create a mentee-mentor relationship. RP4 developed other helpful remote informal mentor relationships with other individuals. When RP4 was in his first LAO, he was in a unique position where he was both a mentee and a mentor, mentoring RP3 and rolling out the mentor program to the entire treasury team, prioritising time to mentor his team. RP4 also acknowledged that mentoring created considerable challenges and would have liked more visits from his mentor, but acknowledged the travel costs were a limiting factor. RP4 also provided a model in practice for a successful mentor relationship and enabled me to compare it against the current model under construction. The outcomes of his mentoring program with his team were very encouraging.

Business Supplied Transport

Of the citizen population, only 11.3 per cent are engaged in paid employment (National Statistical Office of Papua New Guinea, 2015), which provides limited opportunity for most individuals to purchase a vehicle. It is common practice for the LAO to make the company vehicle available to staff providing basic travel services, including market trips, school runs, travel to and from home and special services such as funeral support. RP2 shared how one treasury employee lived off the compound, and it was the driver's responsibility to make the pick-up each day for the employee. It was not uncommon for the driver to forget the worker, and when finally delivered to work, the arrival time may be as late as ten or eleven in the morning (RP2). In a demonstration of contextualised church culture, when RP1's parent died, the employer provided more support than expected, allowing RP1 to use company vehicles to travel to the morgue, hospital and funeral. RP1 shared that his supervisor said, 'We will take care of the mileage for you; you don't have to worry too much on that' (RP1). Due to the Church's religious and charitable nature, it effectively becomes a new Wantok system for employees. I observed that no one challenges whether this extension is appropriate as the Church has imperceptibly contextualised culture into its operations. It is common for companies to move staff around using company vehicles (identified with the company name and logo), such

as a well-known security company. It is also common to see 'Employee use only' on the vehicle to ensure the company vehicle is not used as a general carrier.

While the issues may not directly impact the mentor relationships, they do affect the life of the PNGA and indirectly influence the situation. Because Treasury is responsible for asset management, managing daily staff movements is usually allocated to a PNGA, and it takes the focus off the basic accounting responsibilities to either manage the designated drivers or drive themselves. In a Western context, staff are responsible for their travel to and from work, so this activity appears not to be a company responsibility; however, as noted above, a general discussion needs to take place concerning the imperceptible contextualisation of the Church becoming an extension of the Wantok culture. Personal travel inevitably intrudes into the workplace, resulting in lost work time.

Organisational Transfers

At the beginning of the program, there was a desire to leave PNGAs in one location for the research period's duration. At the research end, three out of the four research participants had moved to different places. A transfer effectively hits a reset button requiring the PNGA to commence building new mentor relationships.

RP1 was fortunate to have the mentor unchanged throughout the program because they worked in the same office. There was no transfer or need to negotiate travel beyond the office environment. RP2's transfer was a personal choice, and she created a new informal mentor relationship with her supervisor; however, the changeover still required a mentor reset for RP2. A transfer occurred when RP3 requested a transfer, which negatively affected the mentor relationship as the mentor was now in another office. She discovered the move had adverse outcomes as the old mentor relationship was not strong enough to be maintained. In the new location, she had two mentors in two years, leaving her to comment:

Yeah, those changes have negatively affected my mentoring program because my direction of learning has changed. I didn't achieve the goal I placed with previous mentor, my first mentor. You see, if I was still

with [mentor 1], I could now know doing operating statements, balance sheet and budget and everything; because of the changes that has taken place the mentoring program, I didn't receive all them yet. (RP3)

In the second office, RP3's first mentor left to engage in full-time study to upgrade qualifications, and the subsequent mentor, while more highly qualified, was less able to mentor as they spent less time in the office and had less practical experience than RP3.

The lack of an integrated road network on the main island also complicates the transfer of employees between local administrative offices. When RP3 transferred, shipping of personal effects required air travel as there was no road network connecting the two LAOs. The transfer was difficult as the RP3 transferred from one LAO to another, as the 'calling' or new employer (LAO) responsible for arranging and paying for the transfer delayed the transfer. RP3 shared how, after several calls to the new LAO to arrange the transfer, she eventually got approval to use her funds to arrange and implement the transfer. The transfer with the need to make multiple contacts with the new employer, the delay in transfer, and the need to change mentors significantly impacted RP3's mentoring program as she effectively needed to restart a new mentor relationship.

Personal Travel

As noted above, most Nationals cannot purchase and operate vehicles due to low incomes and the high cost of vehicles, as the vehicles need four-wheel drive capacity to negotiate many of the roads in PNG. Where travel by road is impossible, travel is undertaken by air or, in some cases, by sea. Therefore, travel between two points depends on Wantoks, PMVs or employers. There are times when employees have personal time and plan to travel to other parts of the country. In relative terms, travel costs are high, or the travel itself can be unsafe. Many destinations require air travel or travel by Public Motor Vehicle (PMV), the local form of public transport. To avoid potential risk and high travel costs, PNGAs will make travel arrangements to include others, and as a result, times become subject to change. RP1 shared how she wished to travel from one LAO to the CAO to attend a cousin-sister's wedding.

Using public motor vehicles (PMVs) to make the journey was unsafe, and the flight cost was prohibitive as it required two flights; all flights are routed through Port Moresby, and there is no direct flight between towns or cities. RP2 reported that the safest way to travel was to catch a ride with the LAO President and his family. The return journey was later than she had planned after the President decided to delay returning home. In interviews and in her journal, RP2 explained that as a result of the delay over several days, she had to return to work after dinner to catch up on incomplete work. These common arrangements result in delayed returns, impacting mentoring relationships.

When RP2 transferred to another employer, she was responsible for her accommodation, resulting in potential risk while travelling to and from work. Travel time is no greater than 10 – 15 minutes in the smaller regional towns, which is acceptable. In a significantly larger urban setting, travel times can exceed 30 minutes. RP2's move required her to locate affordable accommodation some distance from the office. The travel to and from work used interconnecting PMVs was 60 minutes each way. As RP2's past employers provided onsite compound accommodation, she found that the additional travel time required a significant adjustment. After another change in circumstances, RP2 relocated to live with extended family. The new location extended the travel time to 90 minutes each way, impacting her ability to focus and deliver outcomes in the workplace and for her family at home.

Research Interruptions

I also experienced domestic travel challenges while on research itineraries. Due to circumstances beyond my control on one trip, Air Niugini adjusted the itinerary after failing to make a connecting flight. The airline's timetable provided a single flight per day to the next destination, so I was required to stay overnight and catch the next connecting flight, arriving at the destination at 6.30 pm. Air Niugini scheduled the return flight for 6 am the following morning, so I could not interview RP4. On several other occasions, due to aircraft movements not keeping to schedule, connecting flights required running from one aircraft to another, with pilots instructed to wait until I boarded.

In several interviews, RP4 shared the desire to meet face-to-face with his mentor. RP4 believed face-to-face meetings would be far more productive than phone calls or emails. There were occasions when the mentor planned to carry out the assigned duties and meet with RP4; however, the mentor's supervisor cancelled these arrangements for various reasons. RP4's frustration at not meeting his mentor face-to-face is understandable in a culture that values oral communication.

The reoccurring theme arising from the PNGA – mentor disconnection when they were not working in the same office – must be addressed. The mentor relationship becomes ineffective, and learning opportunities are lost when the PNGA cannot directly access their mentor. A similar disconnection occurs when the organisation transfers PNGAs to another LAO, resulting in an almost inevitable mentor changeover. In this study, it was found that the transfer of PNGAs resulted in poorer outcomes than those who remained in one place for the entire study period.

Due to the high staff turnover, the CAO administration needs to manage the challenge of Treasury staff retention; where possible, PNGAs should remain in one office for the duration of a mentor program. As noted above, there was a desire to leave PNGAs in one location for the research period's duration. At the end of the research project, three out of the four research participants had moved, effectively requiring the PNGA to recommence building new mentor relations. Since face-to-face meetings are preferred, same-office mentoring is essential.

Issues such as the delivery of business finance, office workflows, staff movements to and from work or personal travel time, constrain the PNGA's ability to spend time with their mentor, face-to-face or by other means of communication. These same issues directly impact the PNGA's lives, whether they are work-related, or concerned with client/business, transfer or personal travel. In a mentoring environment, the mentor's inability to meet with the PNGA and provide face-to-face meetings erodes the capacity to meet the PNGA's mentoring needs.

Electricity

The unreliable supply of electricity significantly impacts the mentor's and PNGA's ability to communicate and the ability to complete daily duties and learning activities. My past visits to PNG had prepared me to expect an unstable electrical supply; however, I soon discovered a more complex situation than anticipated. Bracketing enabled me to challenge previous assumptions, and to acknowledge a different reality, and to keep an open mind while continuing to explore the PNGA's lived experience.

An understanding of PNG's electricity network explains the complex nature of this contextual challenge. PNG Power Ltd., an incorporated government-owned enterprise, provides power to the country using several processes. Two hydropower systems and grids exist in PNG, one supporting the Port Moresby area, and the second providing electricity to the highlands region. Localised diesel-generated power plants provide communities with electricity for all other locations in the country (Nagai et al., 2010). The topography, limited road networks, climate, government corruption, and repeated natural disasters all limit the electricity network's continued development (Brown, 2016a; Sovacool et al., 2011). Due to the limited grids and localised power plants, approximately 80 per cent of households cannot access the power grid (Brown, 2016a; Secretariat of the Pacific Community, 2011). Management of the infrastructure is less than rigorous, and among the matters of concern is the acknowledged problem area of inadequate control over metering equipment and illegal connections (Brown, 2016a). Under these conditions, it is understandable that the power supply's unreliability is a significant PNG problem, and PNG Universities list it as a significant weakness (Garnaut & Namaliu, 2010).

Many companies install backup power plants to minimise blackouts, usually a diesel generator on the property. SDA LAOs have some form of backup power in each location; however, they are not always in a state of usability. Two compounds have a diesel generator, and a third incorporates a solar panel and battery storage arrangement. One would then assume these offices are unaffected by the power outages; however, this is untrue.

RP1's compound suffered constant power failures resulting from

- i. poor maintenance of the power network by PNG Power Ltd, where; trees collapsed onto the power infrastructure,
- ii. third-party damage to the infrastructure network (lines brought down by trucks driving too close to poles and wires), and
- iii. the lack of regular repairs and maintenance of the backup diesel generator on the compound.

On one occasion, RP1 identified that the backup system failed to provide electricity because the generator had broken down, and they were awaiting parts sourced from an international location. In another interview, RP1 indicated the system had broken down but was unrepaired as the mechanic did not know how to repair it. A lack of training created a situation in which ongoing repairs and maintenance are not continuous. Other researchers have recognised this situation and describe the situation as 'a complete lack of maintenance culture' (Sovacool et al., 2011).

The LAO where RP2 originally began the mentor program and RP3 transferred to during the program also contained an on-site diesel generator. This office was subject to regular power outages, and when asked why the office was not using the diesel generator, RP2 offered two reasons:

- i. there was no diesel to run the generator, and
- ii. the automatic switching system ceased functioning and required the expertise of an electrician to repair it.

However, the office had neither refilled the fuel tank nor repaired the breakdown (RP2).

The third office initially had no backup power systems; however, an allied overseas IT support team installed solar panels, switching systems, batteries and uninterrupted power supply (UPS) units in the workplace, resulting in continuous power for almost every occasion except for lengthy power outages. The concern with such a modern power support system is whether there is sufficient knowledge and support to ensure continued repairs and electrical systems maintenance.

Two participants lived further away from the two main centres of Port Moresby and Lae; with more frequent infrastructure instability, they could not work effectively due to poor electricity infrastructure. RP3 eloquently focussed on the electricity infrastructure challenge when she shared the following account in a reflective journal:

In PNG, blackout is one of the biggest problems because all our electricity powered by hydro system. When we work, we do face blackout twice in a week, sometimes three or four times in a week. It put 1 to 3 hours of blackout; blackout causes inconvenience in our work, sometimes it blows USB [UPS], our base and our hard drive as well, so delays our work. When it comes to the end of the period, reporting and closing of the books blackout really give us challenge that we face here. (RP3)

The reference to blowing up the USB [UPS], the base and hard drive in this account highlights an extreme outcome for PNGAs as they manage workplace delays and disruptions. For example, due to a significant power outage, one LAO lost the computer server; replacing the equipment took four weeks. All LAO staff could not work until the CAO IT team restored the server. The replacement process included: obtaining appropriate approvals in two weeks, acquiring the hardware and installing software in one week and one week to pass through customs, and then shipping to the destination. The LAO attempted to mitigate the inconsistent power supply by installing a solar power system; however, even the backup electrical system was unreliable, with RP3 again reporting, 'We do have blackouts every now and then in [Local Province and town], so we just recently bought a solar system here in place but not really working well with us' (RP3).

Other LAOs have backup generators resulting in continued power supply, as experienced by RP2 when she noted in her journal, 'Well, last weeks we encounter blackouts most of the mornings and the afternoon, it had slowed down some of our work, but nevertheless, thanks to the backup, it is still by generator which has given us power to keep on working' (RP2); however, within twelve months, RP3 reported the Genset was no longer working as it lacked the maintenance needed to keep it

operational. RP3 continued, 'So I have experienced in a couple of days GL [General Ledger accounting package] is not working and we're just sitting there doing filing inside' (RP3). Even with a functioning local Genset, the internet may still be unavailable as the local internet provider may not have access to uninterrupted power, leaving the organisation unconnected to the wider world and impeding workflows (RP3).

RP1 noted in his reflective journal that they had days of blackouts as the office waited for parts for the standby generator. The lack of maintenance planning on the organisation's electrical backup system impacted the entity's inability to use electrical equipment. The inability to keep the work up to date was most evident at the end of an accounting period, as reported by RP1 in a journal entry:

We really want to complete the recos and complete the operating statement and started to complete everything, post everything into the ledger, then to journalise everything and such a time where there is blackout, it truly delays our work here, and there's a big challenge here. (RP3)

In multiple offices, I also observed piles of paperwork ready for use to create journals; however, PNGAs could not create journals due to the lack of electricity. The foundational event for the PNGA is data entry; once a Treasury member creates the journal, reconciliations, reports and analyses are possible. RP2's observation summaries the frustration of inconsistent electricity when she expressed in her journal:

Well, we still have power problems; one morning, the power went out, and the backup failed to come on; does it affected the server and the server was down for from 8 am till 11 am; I didn't do much that morning and felt so demotivated, and there were a lot of entries that needed to be entered, but I couldn't do much, so I had to other things that are less important to do. (RP2)

Productivity decreases when power is unavailable and modern technology such as the computer system, and the internet fails. RP1 recorded that on a month-end process, he could not complete the charge-out costs from the workshop as the computer system was down and IT support was in another office (RP1). On another occasion, RP2 shared that there was no internet connection for almost two weeks, we couldn't access the GL to work on, it was very frustrating when you really want to work, and the system is not available' (RP2). RP3 also reported:

We do have problems with our network system as well. The internet we do use server here; sometimes the internet picks up, and we do go to the server to do our work; sometimes, when the internet is very low, we cannot access emails, and even we cannot go into our application to work with. (RP3)

On another occasion, RP1 left the office and travelled into town to provide a purchase order book for the maintenance team so they could purchase building materials for a compound project. Being out of the office to attend to this request cost him half a day, the time he could have used to follow up on financial reporting, as he reported in his journal (RP1). The inability to work holds the PNGA back, and the loss of enthusiasm in the workplace extends to the continuing mentor relationship. Cooperation from the administration can manage the issue in the short to medium term and create an improved mentor program.

No matter where the research participants worked in Papua New Guinea, they faced the contextual challenge of inconsistent power supply. A deteriorating, mismanaged and unmaintained publicly owned electricity generating and distribution network creates real challenges for the PNGAs as they strive to improve their professional development through an effective mentoring relationship. While electricity backup systems are on site, they are poorly maintained. The PNGAs' stories of haphazard LAO backup power support indicate the intention of the administration to provide continuous electricity, but raise questions as to whether the organisation's electricity management plan across PNG is comprehensive enough to include ongoing repairs and maintenance.

Poor electrical systems will continue to regularly impact the PNGA's ability to carry out their responsibilities. Power outages may last a few minutes, hours, or even days and have far-reaching consequences. The impact includes disabling contact outside the office via phone or internet, delaying data entry processing, creating reports, or completing other work; all interruptions contribute to PNGA's difficulty in managing growing workloads and reporting on time. An accounting office has limited non-computer-based responsibilities (such as filing and counting cash) that a PNGA can undertake when the power fails. If restoration does not occur within a reasonable time, additional time is lost when PNGAs leave the workplace to do other things, such as going home, shopping or visiting employees or friends, before returning to the office well after power restoration in many cases. Whether a mentor is in the same office or elsewhere, the PNGA needs to demonstrate to their mentor ongoing growth and understanding of the complex accounting process despite the electrical outages.

In summary, a deteriorating, mismanaged and unmaintained publicly owned electricity generating and distribution network and an onsite but poorly maintained electricity backup system installed by the LAO will continue to regularly impact the PNGA's ability to carry out their responsibilities. The impact includes disabling contact outside the office via phone or internet, delaying data entry processing or creating reports, or completing their work; all interruptions contribute to PNGA's difficulty in managing growing workloads, delivering accurate data processing and reporting on time. Whether a mentor is in the same office or elsewhere, the PNGA needs to demonstrate to their mentor ongoing growth and understanding of the complex accounting process despite the electrical outages. The PNGA's stories of LAO backup power support indicate a desire to provide continuous electricity but raise questions as to whether the organisation's electricity management plan across PNG is comprehensive enough to include ongoing repairs and maintenance.

Accommodation

Accommodation has different implications in PNG than for many who observe from afar. Unlike the norm in Western culture, PNGA employees expect employers to provide accommodation or an allowance. Hence, accommodation

becomes a work-related issue, for without adequate accommodation, the PNGA may be unable to function, let alone commence a mentoring relationship.

Accommodation is a significant issue for the SDA Church, as it frequently transfers staff nationwide as needed, and PNGAs are more likely to need to move due to their specialist skillset. In PNG, 97 per cent of the land is under customary title (Lee, 2013), meaning that access to accommodation becomes a challenge for PNGAs who move away from their home village. Where the employer does not provide accommodation, PNGAs regularly face difficulty finding suitable accommodation in their new work location. Typically, the SDA Church provides PNGAs with reasonable accommodation in their employment offer; even if this occurs, there are times when there are undesirable outcomes. At the commencement of the study, all research participants were provided accommodation by their employers.

RP1 remained in situ for the entire research period and raised only one issue relating to the compound-provided accommodation. Living in employer-supplied accommodation on a compound interfered with a PNGA's work-life balance, because they were living close to where they may be called upon to fulfil their responsibilities. An example is when RP1 was allocated an additional duty as a company driver. The frequent callouts leached into home life. He expressed his frustration with being on-call when he shared, 'there's other drivers, but you know when I'm the closest to where the cars and the bus ... automatically, I do that. That's it. And yeah, I think that's the only thing that disturbs; sometimes I don't see them [his wife and children], cause I'm out driving'. It wasn't until the end of the study that circumstances changed. RP1 was able to reduce his driving responsibilities after the office hired two new drivers. The difference was significant; in fact, 'it was a very big one, ... there are other people that come ... we're stepping in for only an emergency runs' (RP1). One negative outcome reported by RP1 and others was that an LAO compound village community-like environment lends itself to staff turning up to work late or having longer than necessary lunches (RP1, RP2, RP3). In contrast, RP4 was also allocated a house on the compound and indicated no

significant problems with the house. Upon transfer to another local administrative office, RP4 was again assigned accommodation on the compound.

RP2 experienced a very different situation when she changed employers. Partway through the research period, RP2 transitioned out of the not-for-profit sector. The new employer did not provide employee accommodation, but instead included an accommodation allowance in the salary package. The need to arrange her housing introduced a new challenge to RP2's life. The accommodation was significantly more expensive in her new location, and the allowance did not fully cover accommodation costs. Initially, RP2 was able to pool resources and share accommodation; however, at the following interview, circumstances had changed significantly. She reported:

Another struggle is, I am a single mother, and renting on my own is expensive, so I decided to go live with my relatives, my aunty, for few months, and after delivery, I moved to stay with my eldest sister, who is a teacher. Am glad to have my family support me during these times when am really struggling with accommodation. (RP2)

RP2 continued to live with 90 minutes of travel to and from work (a long travelling time according to PNG Standards) and tried to balance her career and personal life. RP2 found not living on a compound difficult when she shared, 'Not to mention the long rides to work is another struggle when you have a baby. It takes me an hour and a half to get to work and back'. While these time spans may be part of everyday life for many Westerners living in cities, this is an exception rather than the norm for PNG people.

RP3's accommodation experience identified much more significant stressors. At the commencement of the study, RP3 was working in an LAO where accommodation was inadequate. RP3 described the complicated and potentially embarrassing situation as follows:

I have no accommodation; accommodation is a big challenge at work because I was given a room to stay in the transit, you know, I am

from [a specific Province]. I need privacy so I can have my own house, I can cook, what I want to cook and eat, and then I can walk and all that but since there is no accommodation it gives me a headache sometimes I don't eat well and come to work as we have common kitchen, common showers and then I come late to work because we have guests in the transit using shower and using kitchen and also the fact that it affects me and my work sometimes I come really late to work, and accommodation is another contributing factor of the challenge at work. (RP3)

Living in a shared transit flat when cultural expectations dictate that single women do not interact with others created significant challenges for RP3. I was also booked into the transit on one research trip while RP3 lived on-site. The stay provided the opportunity for personal observations of the challenge RP3 faced naturally and conspicuously. In a later interview, I asked if the accommodation circumstances had changed, and RP3 responded despondently that the administrators 'had a plan of building some single quarters or something in town, but due to decrease in our income, our flows of tithes and offerings, we didn't have enough to build this complex'. Ultimately, the inadequate accommodation remained unresolved and regular late arrival at work continued until RP3 transferred to another LAO.

Unfortunately, RP3's accommodation challenges were not over. When RP3 accepted a job offer at another LAO, the office allocated her a room in the so-called single ladies' house, sharing the accommodation with RP2. The residence met cultural expectations, but it was temporary, as RP3 was preparing to marry. Once RP3 married, the LAO Officers expected her to move into the husband's employer-provided house in a rural area five kilometres from the LAO compound. The LAO followed the generally accepted rules in PNG, where once a single woman marries, the husband is responsible for providing accommodation (Morley, 1994). RP3 inspected the house before committing to the move, explaining in an interview what she saw when she first walked up to the house:

I checked it – the house is too small, and there is no furniture inside, no water inside, no toilet at all; even the electricity was illegally

connected. So, I decided to stay back until – if the [LAO] can be able to provide all those needs there, then I will go down. (RP3)

The house also lacked a kitchen, the closest water source was three kilometres away, and the husband had to use the local school toilet some distance away for daily ablutions. At RP3's insistence, the LAO agreed to install a large rainwater tank to provide the necessary water for daily living and other basic amenities; however, they could not determine a timeline for the upgrades. During the slow upgrade to the house, RP3 remained at the compound for months, visiting her husband on weekends.

The PNG Employment Act 1978 places employers as being responsible for providing some employees accommodation. Specifically, Part VIII – Housing, sections 119 to 126, outlines employers' responsibilities to provide accommodation for certain classes of employees. The act is still current but considered outdated, and other employment-based legislation and agreements also guide employment matters. Kaitilla and Sarpong-Oti (1993, p. 59) note, 'There is a general and widely accepted perception in Papua New Guinea that employers have the obligation to provide housing for their employees'.

The research participants consider employers who provide accommodation as employers of choice. There are several factors contribute to this recognition, including but not limited to the following:

- i. The haphazard approach in many urban centres nationwide towards infrastructure development (Jones, 2012b, p. 149).
- ii. An ongoing urban drift from the rural areas to the larger towns and cities as educated nationals look for employment in Papua New Guinea. Compared to other Pacific Island Nations, Papua New Guinea has the highest number of people in rural areas at 87% (National Statistical Office of Papua New Guinea, 2015), so urban drift is a significant issue for the government to manage (Jones, 2012a).
- iii. The rise of shanty towns around towns and cities increases crime rates in urban centres (Jones, 2012b). When RP2 moved to a new location,

accommodation became a significant issue in locating suitable affordable housing, cost, distance, travel times, work, and personal security.

Several factors make locating suitable accommodation problematic for employees if they are required to secure their accommodation. The first problem is the high cost of rental housing. Devos et al. (2019) note that,

The high relative cost of housing in PNG has traditionally incentivised institutions to provide housing benefits to employees as part of their remuneration, and part of a social contract entered between employers and employees, helping employees meet their housing needs and signalling job security in return for enhanced productivity. (p. 1)

When not offered accommodation, employees experience significant difficulties. A leading barrier is the limited availability of suitable land to construct enough housing for the growing urban population. In addition, there is a high cost of purchasing homes, to the extent that the majority of PNG's urban residents would struggle to afford housing (Ezebilo (2017). Ezebilo says that a contributing factor to the increase in house prices is that state-owned or freehold land is almost exhausted, and accessing customarily-owned land is difficult because of transaction costs that are too expensive, and insecurity of tenure. To incentivise potential employees and to address these challenges, many employers offer to accommodate middle- or senior-level staff housing; this, in turn, increases the pressure on other mostly low-income options, so that private ownership of houses hardly exists (Payne, 1982).

The SDA Church accommodates many, but not all, employees as part of many appointments. Some accommodation is relatively well maintained, but other buildings require extensive repair. When employees provide their housing and use public transport to travel to and from work, there are additional pressures, such as:

- i. Cultural expectations (they may be living with extended family),
- ii. Finance (rents are higher in larger urban centres), and
- iii. Security (some areas in urban centres are not safe to travel after sunset).

Living on the LAO compound allows a PNGA to work overtime and keep up with their workload, creating flexibility and time off to meet cultural expectations. It also reduces the need for a vehicle as many staff cannot afford one, as a reliable vehicle is an expensive purchase and costly to maintain. While PMVs are readily available to commute to and from work in urban centres, they are subject to holdups and other violent events ("Police arrest PMV 'terrors'," 2020; UN Women, 2016). Fortunately, during the research timeframe, research participants were not subject to these specific events; however, they were subject to unreliable timetables that impacted their ability to arrive at work on time or engage in overtime to reduce workloads.

Gender issues are a problem regarding accommodation. Due to limited housing stock, the SDA Church prioritises housing for men. However, some LOAs may provide single women with accommodation. The CAO has a single women's building, known as the single ladies' building, but the SDA Church does not do well at facilitating appropriate housing for single men and women. Culturally, single men and women should have separate accommodation buildings. Before the research period, as a single woman, RP2 was employed and accommodated in the employer's single ladies' complex. Once a single female employee is married, the Church appears to end its responsibility for providing accommodation for the newly married woman as it expects the husband to provide suitable housing for the new couple. The other young women shared with RP2 that when the employer terminates the accommodation agreement because a young woman marries, they feel their skills and contribution are less valuable than male employees and feel abandoned by the employer. The expectation of losing accommodation discouraged single women from pursuing long-term permanent relationships (Spark, 2011).

In the past, the LAO provided housing to transferred employees with houses on a compound; however, this process is slowly being eroded and becoming less available to employees. Reasons contributing to the housing stock decline are:

- i. Not prioritising property repairs and maintenance,
- ii. The slow increase in staff levels leads to an increase in competition for existing stock, or
- iii. A failure to budget and allocate capital funding to increase housing stock.

Even though the Church's general trend is to move away from employer-provided accommodation, other employers identify the need to provide staff accommodation to increase efficiencies and reduce operating costs. In contrast to the Church's strategy to save costs by reducing its commitment to staff accommodation, Air Niugini announced the opening of their eight-story accommodation building with a 138-unit block for their staff in Port Moresby in May 2018, shown in Figure 4.1 (Kapurangi Illan, 2018).

Figure 4.1
Air Niugini Staff Accommodation



Photo credit: Air Niugini

Similarly, The Western Highlands Provincial Government also recognised the need to provide employee accommodation and constructed a multi-storey building for their staff in Mt Hagen, becoming operational in 2018, shown in Figure 4.2.

Figure 4.2

Western Highlands Provincial Government Staff Accommodation



Photo credit: supplied

Each participant's story highlights the factors influencing the PNGA's capacity to find accommodation independently if they move for employment. An employment package that includes accommodation ensures the PNGA has an affordable home and can engage in a mentoring program. Where the home is on an LAO compound, the PNGA becomes part of a small community and can return to work if they have not kept up with their responsibilities or feel overloaded. A work-life balance enables the PNGA to commence or continue participating in an effective mentoring relationship.

Job Description

Traditionally, PNGAs are provided with a job description (JD) when they commence employment in an LAO. While many new employees may review a job description several times soon after commencing a job before consigning the document to the back of the bottom drawer, the importance of the PNGA's JD emerged during the study. As I listened to the PNGA share their stories of incomplete or missing job descriptions, I needed to bracket my own experiences in order to listen and understand their situation.

Shortly after RP3's transfer to another LAO, I arrived for the next cycle of interviews. During the interview, I asked how well the transfer and integration into the office had occurred. She replied that her first week was sitting there feeling slightly nervous, but added, 'I was feeling comfortable with [RP2], so I know her'. RP3 wanted to begin work, so she asked about her role and JD. The CFO informed her the JD wasn't available as they needed a meeting to reallocate work (RP3).

When RP4 mentored his treasury team, he transferred the job descriptions into a matrix on a whiteboard providing a list of jobs, completion time frames and measured individuals against the team. The open process motivated the team, and as a result, the CAO recognised the LAO as the best-reporting entity in the whole organisation.

After a shaky start, RP3 made the connection between a successful mentoring program and her experience when she commented:

One thing that I found out is when the mentor understands the importance of this mentoring program, he will be in a better position to put everything in place, maybe give us our JDs [job descriptions], putting in the time frame that we will meet his expectations and that hopefully the organisation's expectations. (RP3)

In another interview, RP3 was asked how important was the job description. She responded with; it provided an outline of the work she was supposed to do and went on to share:

If I have free time and I have nothing to do, I can help out on doing other things, but I just want to prioritise what I am supposed to do and what is expected of me in my job descriptions, so it's more important to me. (RP3)

RP3 explained that after her transfer to the second LAO, she worked in the LAO for almost a year before the office provided her with the JD. When PNGAs have to figure out their duties, it creates a lack of understanding of their role. As RP3 worked to time frames in the previous LAO and learned to appreciate the deadlines, she also

requested a schedule in the JD to work towards deadlines. Given a well-developed and accurate JD provides direction and time frames for PNGAs. RP3 commented, 'Before I told you, there was no job description and the last time we met, he gave me my job description, but in here, people don't care about our job description'. This comment emphasises the need for commitment by mentors and managers to provide clearly defined expectations.

In the final interview with RP4, he shared that he had been transferred from one LAO to another between meetings, and was the CFO of a new office. Having successfully upskilled his treasury team at the previous office, he was determined to replicate the outcomes in the new office. The new job descriptions, including a responsibilities and time limit checklist, were issued to staff. RP4 reported that before his arrival, the staff in his new office were unsure of their responsibilities. I asked how long this process had taken, and RP4 proudly shared that he had achieved the outcome in five months.

For a PNGA, a job description must be well-developed, identifying their role and duties, and reviewed and updated regularly. The mentor and PNGA must discuss the document, include it in the aims and objectives, and reference it in the mentor program's recording and evaluation systems component to be part of an effective mentoring relationship. Job descriptions should be integral to any employee's introduction to a new role. It is the starting point for any employee to identify what they must complete and demonstrate they can undertake the assigned role. A job description is defined as ...

outlining a job's requirements so it is clear to the job holder what the organization's expectations are. Individually, job descriptions provide information for both the employee and his or her manager in terms of what tasks, duties and functions are assigned. (Grensing-Pophal, 2012, p. 26)

All research participants referred to the job description as a reference point for their work when interviewed. The responsibilities outlined in the job description provided a list of duties for PNGAs. However, the job description did not necessarily provide

timeframes for each job, nor did it provide basic instructions to ensure correct job completion (RP1, RP2, RP3, RP4).

In addition to outlining the job requirements, this specialised document also provides a capacity to identify skill shortcomings and develop plans to upskill the employee. In this context, job descriptions are essential tools for the PNGA. In my experience as an employee and later as a supervisor, a job description was reviewed when presented at the job interview; it was briefly used in the early stages of employment as a reminder device and then referenced sporadically afterwards. In PNG, however, a job description is critical, and after sighting several, they were, for the PNGA, inadequate in describing duties, explanations and expectations. Vague job descriptions are common in the Pacific; for example, the previously mentioned Anglican Church of Melanesia was also reported as having trouble providing job descriptions to their employees (Hauriasi, 2011).

In a culture where information appears limited, a PNGA's well-developed job description will provide the boundaries and knowledge required for an employee to understand their assigned duties fully. PNGAs regularly use their job descriptions as a duty list. Without a clear list of expectations, the PNGA lose focus and drift from their assigned duties, resulting in a loss of engagement. Poor or missing job descriptions undermine a PNGA's active mentoring relationship. Clear, regularly reviewed and updated job descriptions are necessary for framing a PNGA's mentor program and as they negotiate the following components, aims and objectives, recording and evaluation, and time frame.

Chapter Synthesis

This chapter provided the first part of the answer to Research Question 1, which inquired as to the factors that impact on PNGAs as they participate in mentoring relationships in the course of fulfilling their professional requirements. The four participants shared many views of their experience to create a rich bricolage of contextual and cultural factors that affect their mentoring relationships. The stories recounted here show how PNGAs are compelled to embrace a more unstructured orthodoxy than if they were working in a Western environment. In the

stories, the contextual challenges were described in terms of the participants' lived experience. As explained in Chapter 3, themes that were integrated in the RPs' stories were artificially separated for the purposes of analysis into two clusters, contextual challenges and cultural values. The stories illustrating how cultural values impact on the PNGAs' mentoring relationships are presented in the next chapter, completing the answer to Research Question 1.

CHAPTER 5: CULTURAL VALUES

This chapter also addresses Research Question 1, by describing the most significant cultural phenomena that underlie the lived experience of PNGAs, and analysing them to expose how they affect them as they participate in a mentoring program. The cultural themes were extracted from the PNGAs' stories, from semi-structured interviews, reflective journals, and researcher observations. This cluster focuses particularly on how these cultural values influence PNGAs as they participate in a mentoring program in their profession.

The stories shared in this chapter are all connected to relationships, creating a constant tension between family, life and work commitments. The cultural values presented and discussed in this chapter include phenomena that do not fit neatly into the contextual challenges or the cultural values category of factors. Their inclusion underlines the importance of taking into account a mix of the PNGAs' environmental and cultural milieu, illustrating the highly integrated, holistic and overlapping worldview of PNG's oral culture. Accounting procedures and workplace policies are a case in point; they may seem to fall within the contextual challenge category from a Western perspective, but they are, likewise, interpreted as a cultural value through the lens of the Wantok system. As a result of the interactions with the PNGAs, analysis of their stories and reflection on their experiences, I conclude that rather than weakening the allocation choice, straddling categories supports the view that the lived experience of PNGAs is not black-and-white but a complex tapestry woven in multiple colours.

It is important to understand that once a cultural consideration manifests in the workplace, the PNGA can feel unable to cope with professional expectations, which can trigger a cascading sense of being overwhelmed. Individuals feel so overcome by these events that they no longer experience a sense of achievement but instead, resort to self-preservation. The stories give insight into the factors that significantly contribute to the inherent disruption (Cusick et al.) between the PNGA's culture and their mentoring program. Exploring these common themes and understanding the circumstances leading up to these events enables the integration of

new cultural components into the mentor model and move towards a whole-person approach to mentoring accountants in PNG.

Each PNGA experienced a nuanced environment when cultural values flow through the workplace. Each participant acknowledged and articulated these challenges differently; however, their lived experiences shared familiar themes.

Table 5.1 itemises the common themes identified, which are then discussed in turn.

Table 5.1

Cultural Values Cluster

Cultural Values
Wantok
Death
Work Interruptions
Gender Roles and Family
Thinking Paradigm
Communication and Learning

Wantok

Wantok is a cultural phenomenon that routinely influences PNGAs as they undertake a mentoring relationship. Wantok is a recognised informal social safety net that keeps families, clans and tribes connected; it is understood as a social institution embodying specific values (Schram, 2015). Wantok also integrates several other identifiable cultural elements, highlighting the interconnectedness of the PNGA's life. However, from subtle favours to illegal activities, Wantok puts pressure on PNGAs to act in ways that are traditionally appropriate but not aligned with the ethics of their accounting career. Wantok is a classic example of inherent disruption and conflict arising when two cultures meet, and it needs to be one of the information transfer subjects the PNGA and mentor discuss and manage in creating a third space for mentored PNGAs. They need to have a relationship of trust with their

mentor for the program to work, and mentors need to work closely with PNGAs, so they are encouraged to decline the negative aspects of Wantok.

Wantok influences the PNGA's mentoring program in various ways. Organisational and personal back scratching (RP1), job offers (RP3), housing allocation, and executive committee decisions (RP4) are forms of Wantok influence. It significantly contributes to PNG being regularly ranked low in Transparency International's Corruption Perception Index (30/100 in 2022) (Transparency International, 2023). The subtlety of Wantok is such that it requires the triangulation process of using multiple sources to reduce bias and look for a more complete understanding of how it interacts with the PNGA's mentoring program (Jonsen & Jehn, 2009).

One succinct summary of Wantok describes it as 'a complex web of reciprocity obligations based mostly on ethnic identity' (de Renzio, 2000, p. 2). These mutual obligations are for all family members, the community and beyond. De Renzio identifies Wantok, distinguishing its influence in the following domains,

- Family and kinship connections,
- Wider social networks,
- Cross-sectorial linkages,
- Political capital
- Institutional and policy framework, and
- Social norms and values. (pp. 14, 15)

Wantok predates any modern government social welfare system in existence today in PNG. Traditionally, it has served as 'an effective cultural bond that promotes and upholds Melanesian identity, oneness, support and security, care, sense of belonging, and reduces lawlessness' (Tanda, 2010, p. 14).

As a developing country, Papua New Guinea's government is limited to providing basic services to communities and looks toward the private sector for growth (Asian Development Bank, 2018). Development in PNG occurs in conjunction with the assistance of faith-based organisations (FBOs), non-

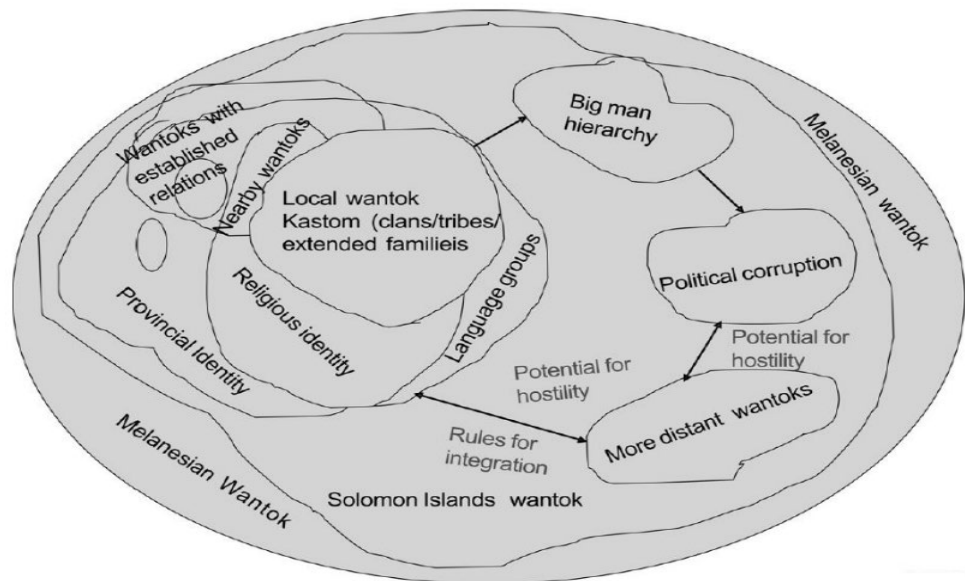
government organisations (NGOs) and motivated local communities. At the same time, to a significant degree, Wantok continues to be a necessary part of the fabric of the PNG culture, as no alternative Government social welfare system is currently available. Older long-term SDA Church workers (including accountants) may have access to the government-mandated superannuation fund and eligibility for the SDA Church's Sustentation fund (a form of retirement pension). Since the early 2000s, younger employees no longer have access to Sustentation after the Government introduced compulsory superannuation contributions. My observations of the current group of retiring employees are that the payments from superannuation and (if eligible) Sustentation are insufficient to meet costs in retirement. A possible contributor to this outcome is the lower salaries earned in PNG; however, the circumstances of this topic are outside this study, and research is recommended.

The Wantok system is complex and has positive and negative components (Tanda, 2010). However, others, such as (Nanau, 2011; Schram, 2015), deem it more negative than positive. de Renzio (2000) regards Wantok as a source of social capital and, as such, provides 'opportunities for trust, cooperation and mutual benefit'. However, he lists more negative outcomes for village, clan and tribal groups, the public service, business, NGOs, and other wider social networks. In a group interview, participants noted that Wantok is community involvement and commitment, and as one contributor commented, 'You will never escape from it' (Group interview, 2016, November 24). Wantok has grown beyond the original local clan community concept and incorporated it into workplaces and other social groupings.

While Figure 5.1 represents Wantok in the Solomon Islands, it is sufficiently similar to demonstrate Wantok in PNG. Nanau (2011) states that Wantok 'determines political structures at the local level in societies where the bigman system of government exists' (p. 34). It is with the Big Man hierarchy that the use of politics comes into play, and this is indicated in Figure 5.1 by one-way arrows connecting Local Wantok, Big Man and Political corruption.

Figure 5.1

Wantok Map



(Nanau, 2011, p. 33)

PNGAs and others understand Wantok's corruptive influence. When I asked participants about the Wantok effect, they all shared negative experiences. The subtle influence of Wantok was explained by RP1 in his account of a 'National' (PNG local) coming into the office to put pressure to let things slide and avoid correct procedure so that a particular person can be afforded special treatment, but appear to have no problems complying with process in the event that an expatriate superior happens to meet with them (RP1).

In an interview, RP3 shared how finding a job is significantly influenced by your connections, or Wantok, rather than your ability to undertake the role assigned to you. She shared three stories where Wantok would have provided her with a job after graduating from her studies. The first was when she was offered a job simply because the manager was from the same region. The second occasion was when she met someone who managed a local bank branch, and 'she said we have position available, just drop in an application and when you come for – I will just take you'. The third occasion was when a cousin worked with a local company that prides itself on providing Papua New Guinea's leading retail experience with the best range of

quality products, services and facilities in the nation. The cousin said, 'You just give me 150 kina, and I'll just put it you in own job'. RP3 summarised the stories by sharing,

That's another Wantok system, but this is more or less like, what can I say, bribery or yeah. But for Wantok system, they go for someone they know or part of their family or their relative on board. Not by looking at your qualifications or your experience of work. This is really happening in PNG. (RP3)

The impact of the Wantok system created difficulties for RP4 and the financial management of the LAO. He shared in an interview that one of his associates was from the local province. There would be a consensus, he said, and explained further: 'When it comes to decision-making in the office, we face on the policy and make decisions. But when we go out when he goes out to the Wantoks, he will twist around and say, this you go this way' (RP4.) The promises made by the local administrative team member created relational challenges on several occasions as RP4 attempted to manage the financial affairs of the LAO and negotiate through the morass created by the associate's unauthorised promises. The inability to contact his mentor for advice and support due to the busyness and lack of response only exacerbated the isolation felt by RP4.

Wantok does not always require a direct family connection. RP1 shared that a business relationship was built with a local woman at a travel agency on one occasion. This lady provided the LAO special airfares, which have existed for some time. During this interview, RP1 shared that just before my arrival, the lady contacted the office and asked if he could accommodate a special fee deal for her children, who were now studying at the local college. The standard practice for full payment of tuition fees at the beginning of the semester, and the request was for permission to pay the fees over time. RP1 acknowledged this placed significant pressure on him to bend the rules. The community members are increasingly using Wantok to pressure PNGAs to act inappropriately, resulting in some cases, even in an oral culture's expectations, in unethical or illegal behaviours.

The following subheadings are deeper clusters within the complexity of culture and Wantok and its impact on the research participants and their lived experience of a mentoring relationship. Linked to Wantok is the importance of the cultural interplays between a PNGA and their wider Wantok community, and they must fulfil the custom expected of keeping family connections and contributing to the community's greater good (Numbasa & Koczberski, 2012). Recognising the cultural interplays between a PNGA and their wider Wantok community is important. While some cultural components are non-existent in Western culture, taking pressure off employees by engaging in family visits may contribute to an improved professional development program for PNGAs.

Big Man

The most discussed topic in connection with Wantok was that of Big Man. Its influence permeated every part of the workplace and impacted each research participant's mentoring experience. As the Wantok map in Figure 5.1 identifies, the Big Man hierarchy is interconnected and provides a structural framework for community cohesion. While Big Man and Wantok substantially influence the community, they are also a conduit for nepotism and corruption (de Renzio, 2000). The negative outcomes were often exposed when the research participants shared their direct report interactions and experiences.

RP3 shared in her journal that after completing an operating statement, she handed it to her mentor for review and feedback with no response. She went on to observe,

Our bosses, they don't want to really talk to us or show us how to get it done and the techniques that they have learned, and this because they normally sit there for lunching and arguing [muffled speech] ... so they don't want to share, that's the thing that really challenge to me that I don't spend much; even my mentor does not spend much time with me. (RP3}

In one interview, I asked RP2 why she thought Big Men might hold back their knowledge and expertise, and she responded,

We are PAU graduates with degrees, so I'm just thinking maybe they feel threatened, that you know. We may get their jobs, so they don't want to feed us with information to at least help us to grow. Yes, that's what I'm just thinking. (RP2)

RP3 adds to this observation, projecting it into the future with this comment:

Yes, [pause] one thing I've seen so far is, from the accountants; definitely, they will be going to be the CFOs after 10-15 years when these old folks retired and go home, so they must be some system or policy in place so that they will train us, they will make sure that accountants must be in the position to be the next treasurer. (RP3)

PNGAs want to learn not to take someone else's job now but to do the culturally appropriate thing and patiently wait their turn. Typical of the others' views, RP2 commented, 'We're not here to take on what you're doing, like now it's your time, it's your time, we know. We're just here; we want to learn; we want to learn and grow. And maybe later, we can' (RP2). There are occasions, however, when the interaction between PNGA and mentor results in a positive outcome. On one occasion, RP1 and his mentor attended a local CPA continued professional development program. After observing the meeting, he noted in a reflective journal that he admired his supervisor as 'he was contributing most of the time in discussions' (RP1). RP3 also shared the frustration of not learning as fast as she wanted when she shared in her journal,

Sometimes I try my very best to ask questions, but their facial expression tells me they don't want to tell me. When I participate in this mentor program, I began to analyse my weakness and started developing my ability to learn as much as I can. (RP3)

One of the more revealing reflective journals came from RP3, and its denseness compels the sharing of the thoughts in full:

I was learning an operating statement, I did try the operating statement, but my mentor did not check it out and discuss it with me. He was really, really busy, and he didn't come back to me on that, but I learn something there. Some of the challenges I face; this culture in PNG that our bosses they don't want to really talk to us or show us how to get it done and the techniques that they have learned, and this because they normally sit there for lunching and arguing [muffled speech] so they don't want to share, that's the thing that really challenge to me that I don't spend much; even my mentor does not spend much time with me. (RP3)

There is an expectation that the mentor will not share all their knowledge as part of the Big Man culture. There is a thought that the people at the top are ensuring they remain at the top by withholding information.

All research participants recorded the level of distrust towards their mentor; it was assumed by all that the mentor would withhold information. RP4 shared, 'Big Man is one of the problems contributing to the achieving of organisational goals and objectives both in church and the government'. In an interview, RP1 shared a story about when he was working at a school, which represents one of the most extreme examples of the intrusion of the Big Man dynamic:

There was a teacher he mark all, and there was a girl he was teaching agriculture, and he was marking all this test papers, and one of the girls got everything right 20 out of 20, but he gave her 19/20. And the girl came and compared his note with the other students; I was working there, just that I had some boys coming over to my house so we were saying jokes and they say, and this lady went saw this lecturer, the teacher and say hey, got everything right here, but you gave me 19/20, and the man said yes because you are a student and I'm a teacher, you might think you think that you are more smarter than me. (RP1)

Most patrilineal cultures in PNG recognise Big Man; however, there are matrilineal cultures where 'Big Women' exist (Lepowsky, 1990). The research experience initially raised the opportunity for a female mentor, which did not eventuate; therefore, it did not uncover a strong woman leadership scenario. PNG is a predominantly male society, so there may not be room for the Big Woman. Even though a woman may have Big Woman status in her village, it may not translate to another part of PNG. No one experienced a Big Woman situation in this research program; however, further research could investigate and explore the question, Can a woman mentor a male?' The Big Man or Woman culture is based on being recognised as having superior knowledge, influence or finance and having the power to distribute the scarce commodity at will (Lederman, 1990).

In the workplace, the Big Man withholds information to maintain distance and superiority from the PNGAs. As a result, the PNGAs know they will not get all the information they need to grow professionally. When discussing the concept of Big Man with a group of workers, they shared that knowledge of how to fix problems, whether in Excel or the general ledger program, was withheld from other workers. In an interview, RP1 was reminiscing on his earliest work experience; despite expressing his desire to learn early in his career, his supervisor held back basic and vital information. RP1 related the following incident in his interview:

I remember one experience I had, you know. [The CFO] was on the computer, I don't know computer, but at least I was; I learnt something from him. I was going in and do something; he said no, no, no. You're not supposed to work on the computer. (RP1)

By withholding the solution, the Big Man maintained the power imbalance (Group interview, 27 September 2017). RP4 shared a similar example in his interview. Big Man can also be demonstrated by demanding individuals act immediately to instructions without regard to the chain of command in an office, as experienced by RP3 when her administrators ordered her to vacate a house without regard to her health (RP3).

The theme of withholding information is well-recorded in research (de Renzio, 2000; Lederman, 1990; Lepowsky, 1990) and mainstream media. There are letters to the editors in the local domestic paper, The Courier Post, raising this matter (Kiap, 2013a, 2013b; Kinjap, 2016). Evidence of the exploitation of the Big Man culture to the point where it is toxic for subordinates may be based on reality and experience; however, RP4, as a mentor, also points out how difficult it is to allocate time to train as other responsibilities tend to take precedence. Despite this difficulty, there is a strong argument that a specific training program (mentoring without other responsibilities) would significantly impact the learning and information transfer from one person to another and create an effective mentoring relationship for PNGAs as they participate in their profession.

The Big Man culture is the biggest negative influence on a PNGA's effective mentoring relationship. Further research is needed to explore culturally acceptable ways to negate its influence.

Politics

One of the sub-clusters of cultural values is the propensity of Big Men to engage in politics. Politics is a classic example of how the whole-of-life oral culture defies easy division; it can fit into either contextual challenges or cultural values category, but for this study, it is included here. One of the problems RP2 faced regularly was the effect of company politics. Early in the first LAO, the CFO allocated her the responsibility of managing the company vehicles. She began to implement internal controls on vehicle usage. On one occasion, an Officer wanted to use the company vehicle, and she shared the following story when interviewed:

I told him, well, we have a control in place, you have to ask before using the vehicle, and he just told me in my face, 'I am the boss; you don't tell me how I use the vehicle or where I go'. And I tell him, 'No, this is an organisation and this vehicles it's not your private, and whether you are an Officer or whoever you are, I don't care; there is control in place, and you have to follow'. And I walked away without

thinking that oh he wasn't happy with me and the next thing he sent me a warning letter for insubordination. (RP2)

The CFO became involved and supported RP2 and eventually arranged to have the warning letter withdrawn. The incident was not without an impact on her, as she described the incident as leaving her "upset and discouraged". Eventually, the other Treasury staff eased the tense situation by creating a joke with RP2 sharing, "So, every time when I, you know, try to do things and say things, they still make fun cos I told RP3 and also [another treasury team member], and they still make fun of me say 'You don't talk to us they might give you a termination' [immediately after sharing this, RP2 laughs].

A consistent and reoccurring story is that of interference. It is common for LAO officers to step outside their area of responsibility and try to make decisions outside their jurisdiction. RP2 shared in a semi-structured interview how, on one occasion, the CFO refused workers their travel request due to budget constraints; however, the other officers overrode the CFO and authorised the travel. (RP2)

The PNGA regularly faced another challenge: the lack of understanding and compliance with the organisation's operating policies. The lack of compliance was typical of such attitudes and behaviours in an oral culture, resulting in seemingly inconsistent outcomes. RP4 reflected on his journey and commented,

When I first start in [his first LAO], the work culture is slack; I used to say the 'Melanesian way' of doing things. Most cases, we don't follow policies, and most time, we follow the ... our Melanesian culture in dealing with the no work in the office. So, what I did is referred to the policy, basing on policy, and change the work culture in the working environment; changed the culture because we have our forecast, and that forecast has to be answered only by the following the direction that guide in the policy.

Politics is intertwined into the lives of PNG people and is an ingrained part of Big Man. The PNGA constantly faces this cultural value in their workplace. As these multiple short interactions continue, the stories are compelling in their consistency of

demonstrating the young and inexperienced PNGAs are discouraged by the lack of support they receive from their superiors.

A strong argument for regarding politics as more relevant to cultural values than to contextual challenges in the present study, is that the most significant interruptions to the learning process observed involved company political game-playing. Each research participant experienced exposure to these interruptions in some way. Aristotle once said, 'Man is by nature a political animal', indicating that some political positioning will occur in any environment; however, some politics has a more significant negative outcome than others. Collin (2004) defines politics as 'the theory and practice of governing a country local politics or national politics the practice of governing a local area, or of governing a country'. However, while the PNGA is not involved in the governance of a local area or country, they are familiar with politics. Hawksley (2006) notes that Melanesian societies ...

are primarily village-based and agricultural, comprised of political groupings of no more than a few thousand people. Traditional clan territorial boundaries are well understood in Melanesia; however, people are linked through complex social and political relations concerning land inheritance, gift giving, marriage and kinship ties and defensive and offensive alliances. (p. 162)

This experience in politics flows through into the leadership of an organisation and the politicisation of specific issues. The SDA Church is no different; some individuals engage in politics more than others. Staff may be transferred, favoured or isolated as a political decision. From a mentoring relationship or ongoing professional development perspective, it can dramatically affect individuals.

It should be noted that some of the incidents and comments reflect the perceptions of the individual PNGAs who participated in the study, and may not necessarily be viewed the same way by other PNGAs. For example, in one office where RP2 and RP4 were employed, they experienced negative results when another employee played political games. The intervention of their immediate superior was required on more than one occasion to reverse unwise decisions. RP1 observed

political gamesmanship when other staff attempted to act through a board agenda item to have his immediate superior removed from his employment.

Mentoring and managing transfers and political machinations is a particularly challenging contextual and cultural influence. As reported in Chapter 4, transfers can quickly kill a mentor program when the PNGA and their mentor are separated. Healthy mentor programs need two people to meet regularly. The study experience demonstrates that when a PNGA is transferred to another LAO, the mentor relationship deteriorates quickly. Politics is a more slippery and tangled involvement to manage; relationships need to be constantly under review to ensure people do not find themselves at a political disadvantage. In the context of an effective mentoring relationship as a professional development tool for PNGA, transfers for political ends can quickly derail mentor relationships and are a constant threat.

Wantok, Big Man and Politics are ongoing challenges for all PNGAs. Developing strategies is needed to minimise the effect of these major cultural influencers. One strategy, 'group narrative', discussed later in the chapter, has been developed and implemented, providing a tool for the PNGA to manage the negative aspects of the above cultural values. These leadership attributes regularly interfere with effective mentoring as a professional development tool for PNGAs, by withholding information and severely stunting the growth of the PNGA.

Death

In PNG cultures, recognising a family member's death differs significantly from the West. Wantoks and the wider community join immediate family members to pay their respects. Many people arrive with cash or kind, and food helps cater to the many who mourn with the family. The mourning may continue for two or more weeks before life begins to return to normal. One of the most poignant lived experiences shared by participants was the circumstances surrounding close and extended family members' death—the closer the relative, the greater involvement in the preparations for the funeral. An unexpected outcome was the regularity of extended family deaths and the requirement to be involved. The need to leave the workplace disrupts the workflow, and the PNGA loses concentration, slowing or

delaying the mentor relationship. The stories shared below are examples of interruptions caused by family-related death.

RP1's caring for an aging parent with medical issues was a cultural responsibility. There were times when RP1 needed to leave the work environment to care for the parent, but at the same time shared that leaving the work environment 'doesn't look good'. However, RP1 noted in his journal that 'making sure your mum is okay means that you can go to work feeling relaxed because you know your mum is okay'. Again, the interconnection between home and work is demonstrated by knowing the parent was cared for; workplace stress was lowered. RP1's experience started earlier in the research timeline when he shared, '31st March [2016] my mum is sick, so I miss the morning part of my work to bring [her] to the hospital. She is given her medication. She will be fine'. Shortly after, RP1 submitted another reflective journal and wrote:

19th August [2016] My mum passed away in my house after a long illness. I was not expecting her to go this early. Really tough for me to go through the experience. I took two weeks off from work, started working again on 5th of September. (RP1)

The next visit in November 2016 was extraordinary. RP1 shared about his parent's death, prefacing his story with, '...we have different cultures and, you know, there are expectations for each culture and our family members'. This insightful statement highlights the need for observation and openness to understand. There are multiple cultures in PNG, and it emphasises the fact that researchers cannot take one story and apply it as the norm across the country.

When his parent died, RP1 was responsible for organising the funeral but faced conflict within the Wantok network over his parent's burial wishes. This disagreement resulted in a time-consuming and emotionally draining struggle between powerful matrilineal aunties wanting a village burial and an uncle who supported the burial site requested by RP1's parent. The organisation also granted compassionate leave of two weeks for the funeral's planning and activities. Creating a 'haus krai' where the family can gather and mourn the loss of the family member

(mother, sister, aunt, grandmother, cousin, sister) is an integral part of many cultures in PNG. It is a 'gathering place space to remember and mourn the loss of a love one and friend' (Tefuarani, 2012, August 18, p. 1). RP3 also expressed the cultural need to attend the haus krai, and also its impact on the workflow when she shared:

I don't know about other provinces, but in here, well, while I'm here, when my husband's brother died, or sister died, or father or mother died, I must go there so it affects my work I must go there show my face, give them money, stay and spend some time with them, so then come back to work. I must be there when I am around here. They don't care whether I'm at work, I must be there, that's one of the – our culture that affects our work. (RP3)

Reporting after the funeral, RP1 described the community support in the following way in an interview: 'The [employer] was very supportive to me, the church here, friends and the staff around here'. In response to the community support, RP1 felt obligated to return to work and commented in his reflective journal:

16th September 2016, PNG Independence [day], but have to work through the weekend to catch up with my work. Two weeks of absent so I need to do extra work. I was not asked to put extra hours. However, I feel that I have to do something. (RP1)

At the last interview, we came full circle; he shared with me that another member of the work community had a family member who died, and that he could 'feel what he was feeling'. He commented:

I just put myself into his situation that wow, when my mum passed away [the pain of the memory was very strong in his voice at this time], I was like him ... I said, 'ok, this fellow, I think is I can understand the situation now', I have help him because I was in that situation, and I can [feel] what he is feeling. (RP3).

Death and subsequent funerals are regular events for PNGAs. The expectations are to be involved in the extended family haus krai, and absences from

the office occur. The more often a PNGA is out of the office, the greater disruption to the mentor relationship. RP1 and RP3 experienced family-related death in the course of this study. RP1 experienced a parent's death and shared with me the experience of family interaction and planning for the funeral. The research participant took two weeks of compassionate leave. It is typical for the wider family community to make cash payments, so when a family member is employed, they may be asked to contribute more generous amounts of cash than other family members (Group interview, 24 November 2016).

Personal observations from having lived and worked in PNG for extended periods confirm the accounts in the RPs' stories. From my observation, there are variations in the *haus krai* and the mourning process, but it is almost universal in PNG culture. My PNGA workplace experience is that employees will disappear from the workplace without warning. When one asks about the absence, the regular response is that a family member has died and they have returned home or travelled to another location to engage in the funeral traditions.

Employees travelling to attend family-related funerals disrupt the work environment. RP3 shared how another member of the treasury team left the office on two weeks of compassionate leave due to a family death and funeral. The team member did not return on time, and by the time I arrived, the team member had been absent for four weeks. Unfortunately, the supervisor's lack of oversight had not followed up on the team member's absence. The accounting work was piling up, and the research participant ended up trying to complete their work as well as the absent employee. Compassionate leave is necessary to meet the cultural needs of the family. There is pressure to extend the length of time to attend funerals as the government has already extended compassionate leave beyond the current two-week period. Should non-government entities yield to the pressure to extend the time out of the office, this will add to the challenge of frequent employee absences. Frequent absences in a mentoring relationship can deteriorate the PNGA's ability to learn the necessary skills before being launched into the workplace independently.

Death is disruptive in every society, and recognising the cultural value of honouring deaths in the extended family circle is essential. However, PNGAs

spending days or weeks meeting cultural expectations around death disrupts a chirographic culture's accounting expectations, contributing to the cultural clash in a hybrid mentoring program. The discussion of the cultural expectations around death becomes an information transfer topic when aiming to create a third space for mentored PNGAs. The PNGA mentoring program needs to factor in the disruption into the program by negotiating the organisation's, PNGA's and their family's needs through monitoring and limiting extended periods out of the office, as long absences negatively impact the PNGA's mentoring experience.

Work Interruptions

PNGAs are subject to multiple interruptions in a workday. While some interruptions are work-related, many arise from integrating life influences—these additional interruptions negatively impact a PNGA engaging in a meaningful mentoring relationship. Any workplace should allow a PNGA to focus on tasks and complete them in appropriate timeframes. In a Western environment, productivity improvement is a key performance indicator for many organisations. A study analysing 34 OECD countries using six distinct cultural variables noted, 'Our results show strong evidence of a positive effect of culture on labour productivity' (Bakas et al., 2020, p. 234). While this research was conducted on a group of Western countries, it is possible to extend the conclusion to PNGAs and explore their capacity to confront issues that arise when cultural values impede productivity growth (Bakas et al., 2020). The next series of stories provides a phenomenological ethnographic window into the PNGA's world and the challenges they meet challenges in undertaking their mentoring relationship and office duties.

Work interruptions reveal themselves in a multitude of ways. Some are obvious and are contained in the work process, while others arise from personal interactions. Anecdotal evidence suggests the desire to complete work, but plans are delayed and can impact the learning for the PNGA. The first story highlights the little frustrations when things are beyond a PNGA's control. In her reflective journal, RP3 shared that as she attempted to complete bank reconciliations, it was not unusual for the LAO to wait for the monthly bank statement. RP3 had to make a trip to the bank in the town because it does not post monthly statements. It is impossible

to estimate the time to visit the bank, as it depends on the number of other people waiting for service; waiting in line may take hours (RP3).

Cash is the preferred form of payment in PNG, creating challenges, as demonstrated through RP1's story of when he collected the cocoa sales in town. The payment was significant and all in cash; unfortunately, the collection was so late that by the time RP1 had reached the bank, it had closed, requiring a return to the office and leaving the money in the office strong room. RP1 explained in his journal, 'travelling with this large sum of money is very risky as you don't know anything could happen to you. I mention it to the plantation manager that I prefer they pay us with a cheque and not in cash' (RP1).

In Western countries, there are few visitors to an LAO, as people can transact most tasks remotely. In PNG, infrastructure is limited, and the relational and oral culture involves face-to-face communication; thus, office visitors are significantly higher. RP3 also shared that when she was in the office, there was a constant stream of people wanting to talk with her and other treasury team members. Pastors, church treasurers, district directors, creditors, phone calls and others took up most of the day; she wrote:

As a result, sometimes, I do not complete all the given task for the day, so then it piles up the next day and makes my headaches again; try my best to complete everything at the end of the month. (RP3).

The mentoring program also suffered from constant interruptions. RP3 explained that even in a new LAO, she was learning new skills, but the mentor didn't spend the time she needed when learning how to construct operating statements because he was so busy (RP3). Simple change-over tasks when staff transfer between officers, such as accessing the organisational internet and email, take time and result in lost productivity; RP3 transferred to a new LAO but had to wait some time before the IT department activated email; even then, email was not working well and was slow (RP3).

While these stories provide an array of reduced productivity examples, they also provide an opportunity for RP2 to reflect on the impact of these interruptions and how to address them. In one reflective journal, she commented,

And just by observing the last week, there is a lot of queries, there's a lot of pastors coming in, and most of the time, the CFO have to assist those pastors with their queries. And also, there are people coming in every moment with their requests and having to move around to serve them is quite a disturbance – distraction to work, but you know, having to develop these interpersonal skills, I believe it will help us to relate well with our fellow field workers. (RP2).

The reflection evolved into a plan of action, and two months later, RP2 reported, 'Well, every day, we have people coming in with queries and stuff like that, and I was able to assist them with their query'(RP2).

PNGAs want to complete their assigned tasks; they understand workplace challenges and want to see improvements. As a final observation on productivity, RP3 articulates the situation well when she provides the following example.

You will see a lot of people lining up in the CFO's office, and sometimes I want and ask them why do you want to see him. And they would say, 'We want our payslips', and I said, 'No, this is not the CFO's work, you come here, and I will help you'. People don't understand each of our work, so they interrupt a lot, and at the end of the day, I've seen that most of the important things that I need to do was not done. (RP3).

Work interruptions constantly impede the mentor relationship between the PNGA and their mentor. While a PNGA should expect interruptions to be a part of the work cycle, too many interfere with the learning process. How a PNGA can organise the day to create uninterrupted time to focus on data entry, reporting, and information analysis has been a focus for some; however, in current circumstances, the cultural

influence to prioritise people creates tensions between work and cultural demands that appear irreconcilable, or intractable.

All research participants acknowledged the problems of work interruptions. Three PNGAs were employed in an LAO; the other research participant was in an institutional compound. As noted above, Wantok can be extended beyond family lines and include groupings of people with shared beliefs. I observed that the extension of the Wantok system gives local church members an entitlement to access personnel in the Church administrative offices. While this sense of entitlement may not be unique to PNG, its prevalence impacts the PNGA workplace. The implication of this right to access is that, if necessary, they will wait hours or days to see somebody. Traditionally, time-based appointments to see personnel do not occur in the offices I visited. When the research participants attempted to implement a time-based visiting hours regimen, the outcomes ranged from partial success to wholly overlooked.

Office layout can also contribute to higher levels of interruptions. One treasury office experienced the most disruptive work environment because the treasury office was located on ground level, and church members could access staff through external louvred windows. Even when they closed the office doors to restrict the interruptions, the local church members would go around the outside the building and either continually tap on the louvred windows or utter a low persistent ‘psst’ until an employee responded (RP3).

Regardless of the LAO location or the nature of the business, research participants experienced similar problems. However, one research participant noted in an interview that the organisation’s client base contact was cyclic, resulting in high and low activity times. The client base was also less driven to contact office members, resulting in less interruption (RP1).

From a chirographic perspective, it is possible to argue that work interruptions are part of the job; however, in an oral cultural environment, groups require constantly negotiated relationships, and communication is immediate, emotional and personal. Culturally, the wider community does not recognise the

chirographic aspects of a PNGA's work environment and expresses themselves in a characteristically oral way. The whole-of-life approach contributes to PNGAs feeling accumulative pressures rather than compartmentalising factors into discrete spaces.

Work interruptions, whether they consist of church members expecting they can visit whenever they think it is important, ministers and other workers who arrive to pick up supplies, or families coming to the office to converse or pick up items, all contribute to an interrupted concentration and a failure to complete the daily routine resulting in a slow and consistent backlog. The PNGA cannot be professionally developed through an effective mentor program if they cannot concentrate on their work.

Gender Roles and Family

Gender roles in PNG have been what would be regarded in Western terms as traditional, with a good wife being subservient to her husband, raising the children and caring for familial matters (Spark, 2011); consequently, there were few women in the paid workforce. Gender roles in PNG are evolving, according to Zimmer-Tamakoshi, a researcher on gender issues in PNG in the early 1990s. Spark observes that few scholars have engaged in gender research in a contemporary context (Spark, 2011). This research does not intend to provide a deep insight into gender issues in PNG but to explore the impact of cultural values that influence PNGAs as they participate in a mentoring program. Research participants included men and women, offering an opportunity to explore gender role expectations in the late twenty-teens (2010 – 2020). The stories here demonstrate the need for further exploration of these issues for better understanding.

RP1 shared openly about his family, including caring for his mother by having her live in his home. RP1 balanced his workload and family responsibilities the best he could and was grateful when he was encouraged to request a change in driving responsibilities. Hiring two new drivers and not putting RP1 on the driving roster allowed him to process more work in the office where he should be. The benefit of the change was that his children initially asked why Dad was not going back to work, and they loved Dad at home. In addition to caring for his wife and

children, he also cared for his ill mother. Care for older adults is a profound cultural responsibility, prompted by the power of reciprocity and ‘a high recognition of the need for constant mutual care in order to have a good society’ (von Poser, 2017). RP2 shared an unexpected but important observation early in the research process.

And another challenge is being the only female working with all the men, you know, sometimes I find it difficult to express myself, especially with work and stuff like that. But I’m trying to adjust to how men work and how they understand things and trying to explain so that they can understand me as a female in work-related things.
(RP2)

The presence of women in the workplace, especially in the accounting field, is growing, but it is still male-dominated. The assumption that women make workplace adjustments was illuminated well in this journal entry.

As the research process evolved, both young women’s personal lives changed. In a Western context, personal and professional lives are generally separated; however, the study uncovered the integration that occurs with a whole-of-life cultural worldview. Each person has individual journeys, creating a rich, variegated picture of what women experience when they try to integrate motherhood and workplace expectations. Some of the most touching moments in the research process were when RP2 and RP3 shared moments concerned with motherhood. In RP2’s case, a change in employment had created a probation period, and she experienced motherhood in this timeframe. RP2 expressed her appreciation of the employer’s support, but it was limited as she was not a permanent employee. The best the employer could provide was to extend all annual leave and several sick days for maternity leave, which was insufficient. Balancing employment and raising a newborn was poignantly articulated when she shared,

Any woman who is a mother can tell you that after delivery, it takes a month or two to recover from the delivery, depending on each woman. And not only that, when the child is depending on you for

breast milk for their everyday meal, which is more nutritional than bottle milk, but you need to come to work. (RP2)

Seven months later, RP2 continued to share how challenging it is to be a single mum when she reported in her journal, 'It's not easy to manage a home and work, keeping the balance. And most times, it's very tiring and challenging. Finally, is my financial support to my family'. The role of an extended family was highlighted with the following statement,

For me, the significant aspect was to find comfort and peace with my family. I am fortunate to have a loving family who were very supportive to my son and I, and most of all is, the support I receive every day from my mum, who takes real pride in taking care of my son while am at work. (RP2)

RP3's story is of a young woman who moved from an independent single life to being married with responsibilities. Pregnancy then followed, according to accepted cultural expectations. Children are welcome, but when a woman continues to work, it adds to the complexity of life. RP3's desire to be a mother while still needing to be in the workplace is highlighted in this moving story she shared in an interview:

I started to realise that the heart of a mother is with the baby [*the emotional catch in her voice fades at this point*], and then my heart is settled on here right now because own family takes care of her, and that girl is taking care of my baby have some common needs and wants and everything so I must provide for her, so if I am working with the Mission with full capacity of work then my baby is still infant, nine months. (RP3)

In the above statement, the reference to 'that girl' was RP3's sister; however, there was a tone of regret and loss at having to have someone else care for her child.

The role conflict that RP3 dealt with in the second LAO was because the transfer moved her close to home. RP3 went on to share:

Because I came to my own place, I have lots and lots of wantoks around. Any problem at home, someone dying or someone is paying bride price, or there is fighting the house or whatsoever, I am informed of everything, and I must be there and seems like it's really affecting my work and my budget as well. (RP3)

The cultural value of family support was strong and conflicted with her desire to approach her career professionally.

RP3's most significant challenge in juggling her personal and professional life was the birth of her first child. Her first challenge was requesting maternity leave. When she contacted the appropriate person in the LAO, this was her experience:

I was asking him I said, my maternity leave I decided to take my maternity leave, and I was asking how many months, and he said, 'Oh, maybe six months or like ...' he tells me he don't know, that's why take a long time. (RP3)

As the organisation has a fair provision for parenthood (Papua New Guinea Union Mission, 2022), PR3 wanted to use her maternity leave; however, she did not take all her entitlement, and she worked until a week before she gave birth and returned soon after. The awkward situation arose due to administrators not knowing policy, particularly its details, nor did they place much regard for the rights of a female employee.

RP4 made few references to his family; however, it was not due to a disregard for them but that he guarded his personal time relatively well and was committed to working office hours. Living on a compound, he could walk less than 20 metres between home and office.

An unexpected component of this research was the experience of both female research participants in mentor relationships and childbirth. At the commencement of the research period, both women were single, and as the research progressed, each participant made independent decisions to move closer to their significant other. One

research participant relocated to be with their significant other, which involved resigning from their current employer and obtaining new employment and accommodation in the new location; these relocation costs were personal (RP2).

RP2 requested a transfer within the employer's network, resulting in an appointment to the nearest LAO where the significant other was employed. The new LAO covered the relocation costs. RP3 gave me an approximate cost for the organisation to transfer her from one LAO to another. If RP3's transfer costs were any indication, RP2's decision to relocate at personal cost would have required contact with other family members to request assistance in funding the relocation cost. Not long after relocating, both women fell pregnant and took maternity leave. Both research participants received some maternity leave; however, salary payments differed. One individual had not attained the permanent employee classification, so they only received limited support. The second participant received a full salary for the entire maternity leave. In interviews, both research participants shared the challenge of being a mother and maintaining work standards in the office when they returned to work.

RP2's direct report provided opportunities for RP2 to leave the office to attend to the child's needs and permit part-time work as necessary. RP2 felt supported by her employer as she attempted to juggle caring for an infant and meeting the workplace's expectations. RP3's experience with maternity leave and the return to work process was quite different. The administration was unfamiliar with the maternity leave policy and made no provision for replacement staff while RP3 was on leave. Once the leave had ended, the administrators expected her to return to full-time work, and there was pressure to catch up with the work not done in her absence. In addition, RP3 moved house shortly after the child's birth. RP3 felt little support from her employer as she readjusted her life to care for her child and returned to full-time employment (RP3).

The experience of trying to balance a personal and professional life for PNG women in the workforce has been reported as being a challenge for rural health workers in PNG (Razee et al., 2012). As there is limited research on PNG accounting personnel, it has been necessary to cast a wider net to identify similar outcomes as

those observed in the lives of the research participants in this program. This report on rural health workers confirms the increasing pressures experienced by employees when trying to manage a work/family balance.

RP1 expressed that one particular duty would regularly take him out of home after hours. When RP1's supervisor substantially modified his duties, resulting in him staying home, the children were surprised and appreciated him being at home (RP1). On the presented evidence, it would appear that some employers in PNG do not fully understand the strength of the family unit and the need to provide some flexibility in the early months after the birth of a child or other family needs. Within the SDA Church today, no expatriates are classed as employers; PNG Nationals are in leadership and employer roles. When carrying out their position, it appears the person conflicts with their culture as they try to interpret or adopt Western standards. There is a conflict between doing things the 'PNG way' and following Church policies written from a chirographic perspective. Following 'White Man's rules' from an oral culture sets up some practices undergirded by oral culture, some chirographic culture and a bit of both simultaneously.

Thinking Paradigm

The profound differences between people's thinking in oral and chirographic cultures cannot be overstated. As noted in Chapter 2, in oral cultures, including PNG, meaning is contextual, and the worldview is based on a fusion between what may be considered to be factual and spiritual. Critical thinking is unfamiliar, so a dualistic stance can be comfortably taken towards beliefs to which an individual may not adhere as an individual. Everyone and everything is connected to everyone and everything else, and past and future merge. For the research participants, however, their view of the orality of PNG culture is not necessarily objective, but rather, scotoma-like. In medical terms, a scotoma is 'a small area of abnormally less sensitive or absent vision in the visual field' (Oxford University Press, 2014). A PNG person can experience cultural scotoma because they are so deeply identified with their culture, they can miss what is in front of them.

For example, when sharing some of my observations of aspects of PNG cultures with the research participants, there were occasions where they expressed surprise that I understood their culture or its background better than them — for example, the primarily highland cultural concept of the Bride Price. I commented that its original purpose served at least two outcomes.

- i. A pure economic transfer. The person had an economic value lost when the person left the clan. The payment compensated for that economic loss.
- ii. Investment. By giving and receiving the payment, both groups invested in the couple's long-term relationship, one by payment and the other by receipt. If the relationship fails, the husband's family returns a portion of the Bride Price.

When sharing the observations, there was an acknowledgment that they were so familiar with the practice, the apparent monetisation of the process and the burden incurred by the expectation of a hefty price that they had lost sight of its original purpose.

A Different Way of Thinking

The PNGA comes from a solid oral tradition based on 'history, tribal stories, myths and legends passed down the generations through storytelling. The stories are often vibrant and colourful, above all alive, and housed the collective memories and history of the particular tribal community' (Kearney, 2011, p. 68). Approximately 87 per cent of the population is rural-based (National Statistical Office of Papua New Guinea, 2015) (see qualifying note in section CHAPTER -677622416:), living in small villages where oral tradition holds most strongly. (Prior, 2011, p. 114) argues, 'The plain fact is that South Pacific cultures are oral cultures, for which the producing of material in written form is culturally alien'. A study of a small rural village in the lower Sepik region by Kulick and Stroud (1990) produced the following conclusion.

Our contention is that the differences in the ways middle-class westerners and rural New Guinean villagers perceive and use literacy

do not reflect differences in their relative positions on a 'developmental sequence', but are rather reflections of differences in culture. (p. 295)

The cultural difference is also present in PNGAs, which requires understanding and including different teaching methods in mentoring as a development tool.

Explanations of the cognitive differences between the oral and chirographic brain vary. Studies such as that done by Shlain (2005) claim that individuals in oral and chirographic cultures predominately use different sides of the brain. Shlain argues that the right hemisphere is nonverbal, capturing events holistically with emotion and meaning, noting inputs such as body language, voice inflection, and facial expressions. On the other hand, literacy depends primarily on using the left hemisphere. Grossman notes that Goody, an early pioneer of comparative anthropology of literacy, made a case that while oral societies are capable of logic or abstract thought, writing enabled the thoughts to survive in a way that allows for reflection and modification Grossman (2013). These differences are significant when a PNG National undertakes the role of an accountant. Orality has an unquestioned belief system that supports a simple debit and credit data entry process where outcomes are binary.

Once a PNG National moves into an accountant role, critical thinking is needed as the work becomes more complex, where facts are collected, documents scrutinised, sources questioned before making a decision, and creating journal entries. For example, where a PNGA does not exercise critical thinking, 'clearing accounts' are used to 'park' unfamiliar activities, intending to return to them later. When they return, the memory of the activity is faint or lost, so the activity frequently remains unresolved.

Memory

In the final round of interviews, a question presented to the research participants asked them to reflect on the past three years and share the experience of being mentees. Each research participant reflected on their experience for only the

previous 12 months. At the time, I felt frustrated that the Research Participants did not consider the entire three years in the reflective process; however, this response is a characteristic of an oral society. Ong (2002/1982, p. 46) argues, 'oral societies live very much in the present, which keeps itself in equilibrium or homeostasis by sloughing off memories which no longer have present relevance'.

In my accounting experience, the time necessary to encounter the whole spectrum of accounting challenges typically lasts three to five years. As the research participants live in the present, their accounting skill levels do not reach capacities experienced by accountants grounded in a chirographic culture. Complicating the ability of the PNGA to learn and retain accounting concepts is that PNG has more than 800 separate languages, where many are never written; therefore, it is unreasonable to expect a smooth transition into the world of accounting methods and its complex chirographic foundation.

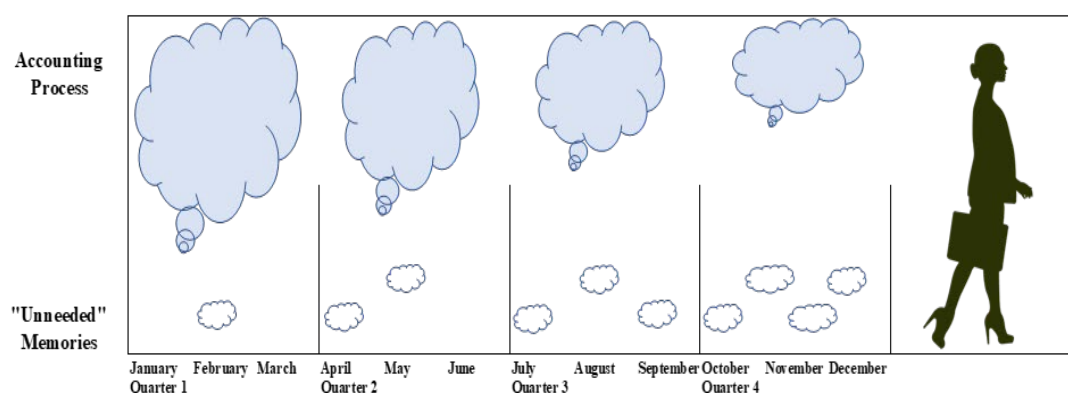
As PNG cultures are predominantly oral societies, communication is highly relational and retaining important knowledge is through formulaic, patterned and mnemonic terms. Repetition is the key to learning, and as oral cultures live in the present, memories that have no present relevance are discarded (Ong, 2002/1982), a process called memory pruning. Kim, Lewis-Peacock, Norman, and Turk-Browne (2014, June 17, p. 9001) note that extensive experience 'may induce activation that is high enough to shield against pruning or even enhance memory'. The process of retaining important information has implications for the accounting process. Where accounting practices are routine, repetitive knowledge is retained; however, the knowledge of less frequent practices, more unique, or longer cyclic events is likely to be 'lost', resulting in a slowing or cessation of work until the matter is resolved. This discarding process becomes particularly problematic for annual financial reports as the specialty skills needed for this process are usually undertaken once per year. Therefore, mentoring in this environment requires an approach whereby mentees learn by apprenticeship, by listening, repeating what they hear, and by corporate participation (Ong, 2002/1982)

The complexity of the accounting process involves completing some elements annually. These infrequent cyclical accounting procedures result in the 'sloughing

off' of apparently 'unneeded' memories, which are, in fact, essential in completing the accounting process. Figure 5.2 illustrates this process.

Figure 5.2

Sloughing off Unneeded Memories



Generated for this research

Knowing what to retain and what to remove in the accounting process is a challenging process for PNGAs. Frequent, routine or repetitive accounting responsibilities are learned quickly, but the annual processes, such as end-of-year financial statements, are more difficult for the PNGA to remember. Systems need to be adjusted to aid memory recall.

Challenges of Time and Place

PNG cultures and peoples are on a multi-faceted journey where they deal in multi-lingual contexts and, therefore, a multi-dimensional context simultaneously. Given that 87 per cent of the population is rural or village-based, building a long-term program will be necessary. To compound the complexity of the task, when an individual grows up in town, there is still a need to find a place in society, even if both parents are not locals, such as in the case where a child raised in Lae has a parent who was born in the Sepik Province, and the other who was born in the East New Britain Province. The child may have trouble connecting with the Morobe Province where they were raised but may also experience little acceptance in their parents' home provinces as they are likely to have lost access to land and resources due to their lack of oral history and unsupportive relatives (Numbasa & Koczberski,

2012). Cultural change is a slow-moving process, so the mentoring program for PNGAs will need incremental changes over time to allow the slow move toward integrating necessary aspects of a written culture. A well-developed mentor or training program with oral components will not be a short-term fix with a lifespan of three to five years. With appropriate adjustments for time and individual needs, the program must acknowledge that the oral nature of the PNG cultures will continue to influence learning intergenerationally.

As such, the PNG general population is at different stages in integrating literacy into their lives. Creating effective professional development for PNGAs requires a mentoring program encompassing oral and chirographic learning components and varying proportions according to the individual mentee's needs. Many office-based employees, particularly degree-qualified individuals, are moving towards the chirographic culture at different rates. Further, each journey is a personal one. Understanding the PNGA's chirographic integration also requires the organisation and mentor to ask questions each time a new mentee is selected to identify the mentee's stage in integrating literacy into their culture.

People in this situation can often be one generation removed from the oral culture of their home villages, so they are somewhat disconnected culturally. In other words, their identity is still based on the village concept, only that they have no identifiable village. They are not so much in transition as in limbo. This disconnection is a noted by-product in studies of housing issues in PNG by Jones (2012b) and Kaitilla and Sarpong-Oti (1993). The 2011 census data also supports the rural-urban drift, where the National Statistical Office of Papua New Guinea (2015) recorded that 543,800 PNG-born citizens had undertaken interprovincial migration. The degradation of connectedness brought about by such migrations is impossible to assess fully. Two research participants fall within this category; both are children of former missionaries who were transferred around the country over many years at the Church's request.

Based on this revelation, current training regimes, constructed on a chirographic foundation, are ahead of their time. To meet the PNGA's needs, the mentor needs to take the responsibility to identify and utilise communication and

learning methods to which the PNGA best relates (Nagae, 2007). It requires change and the inclusion of oral culture learning components as a positive step in recognising how PNGAs learn.

Reflectivity

As indicated by the low numbers of Journal entries recorded by the research participants listed in Table 3.1, the response to the request to provide reflective journals fell short of expectations. In retrospect, this was not surprising in the light of comments above concerning critical thinking, since their purpose is to promote self-analysis. Significantly, the participant providing the highest number of reflective journals was the youngest and most inexperienced, while the research participant who contributed the least number of reflective journals was the oldest and most experienced.

When comparing the number of reflective journals, male participants did not always create reflective journals in regular and meaningful ways. In one instance, a journal was more of a diary. Generally, when the male participants created reflective journals, they failed to connect the day-to-day accounting activities to understand how the events impacted the mentoring relationship. When RP4 (male) created a reflective journal, it was to share statements of fact and big-picture observations, such as:

I have noticed that, probably, it is better that both of you stay in one office, so the mentoring program will become more practical, where else we [RP4 as mentor and RP3 as mentee] are different locations it become, you know, it's just hard. (RP4)

Again, RP4 considered the mentor relationship and observed:

While she [RP3] was with me here, it's a little okay because it's a kind of on job training, but when she's at [the new LAO], I'm finding it difficult, then that's what I am thinking that [my mentor] on is also doing the same thing with me. (RP4)

RP4 also engaged in self-analysis to some extent, noting that professional development needed to be a personal matter, as it did not connect with the overall professional development plan of the SDA Church in PNG. He noted in his journal:

One of the big challenge again that we face is the PNGUM doesn't have any plan for staff development. I feel like the Union has to come up with staff development plan so that they can identify the possible candidates to be sent for further study. At the moment, people are applying themselves, and then when they are accepted, they apply to the Union; this is the trend we are following. I think that is all I can say; I especially highlighting the challenges that we are facing now, not really on technical matters. (RP4)

Both female participants provided reflective journals, but one provided significantly more than the other, and was, in fact, the most prolific provider of reflective journal entries. She grasped the purpose of a reflective journal and commented early in the process:

And I'm looking forward to continuing on with providing these reflective journals not only for the purpose of the research but also to help me to improve with my work and also to reflect back on what I have done. And not only to repeat the same old mistakes but to find solution and to move on to higher levels. (RP2)

These results highlight an important difference between chirographic and oral cultures. For example, students in a chirographic environment, the Bachelor of Teaching course at the University of Western Sydney (Macarthur), commented on the benefits of reflective journal keeping for their learning, apparently taking it in their stride (Woodward, 1998). In contrast, Ong (2002/1982) articulates the struggle in oral cultures to engage in self-analysis thus:

Self-analysis requires a certain demolition of situational thinking. It calls for isolation of the self, around which the entire lived world swirls for each individual person, removal of the centre of every

situation from that situation to allow the center, the self, to be examined and described. (p. 54)

This comment, together with the findings from the journal keeping component of this research, is further explained by observations from Thorpe (2004), who found that there was a range of reflectivity, from individuals described as ‘non-reflectors’, where no learning occurred, to ‘reflectors’ who were able to articulate their own thinking processes (pp. 334, 335). Goldberg’s investigation of student experiences with reflectivity also indicates that reflection can be problematic ‘because it is based on uncertainty and unpredictability of student experiences’ (Goldberg, 2012, p. 65).

These findings have informed suggestions for improving a framework for a mentoring model for PNGAs, presented and explained in Chapter 6. As Kember (1999, p. 18) notes, ‘It is now widely accepted that successful professionals need to reflect upon their actions as most tasks they perform involve novel elements to which there are no defined solutions’. A professional development program needs to include reflective thinking training as the reflective process is essential when the PNGA is faced with complex accounting challenges or recording an infrequent accounting process, such as the disposal of an asset.

Communication and Learning

English as a Subsequent Language

To undertake their responsibilities, each research participant can read, write, and speak in English. However, they can communicate in other languages, and their multilingual capacity demonstrates the orality of the research participants. In an email, I asked each participant to rank the languages they thought in the most (preferred language). Their rankings are listed in Table 5.2, where 1 is the most preferred and 4 is the least.

English was rated as the least or second least preferred language in which the participants choose to think and communicate. In addition, RP2’s comment, ‘But as time goes by and becoming more educated, I began to learn to speak, think and write

in English. Yes, I keep translating in my head when it comes to speaking in English’. Answers to this question show that the research participants face the daily workplace

Table 5.2

Preferred Languages

Research Participant	Preferred Languages			
	English	Tok Pisin	Tok Ples 1	Tok Ples 2
RP1	3	1	2	N/A
RP2	2	1	3	N/A
RP3	3	1	2	N/A
RP4	3	2	1	4

RP1, personal communications, 2018, September 3; RP2, personal communications, 2018, October 5; RP3, personal communications, 2018, September 3; RP4, personal communications, 2018, September 20; RP4. (Three of the four languages can be written.)

expectation of communicating in a language in which they are not fluent. Most likely, PNGAs will face a similar challenge as they engage in the workplace. Perhaps more important is the fact that limited English comprehension and expression ability complicates the learning process, including higher achievements in literacy. Literacy provides the opportunity for reflective thinking, and once included in the PNGA’s repertoire, it can build capacity in critical thinking.

Active vs Passive Learning

RP2 demonstrated an active approach to learning, which was atypical. Her response when she was asked, ‘How comfortable are you when you create a reflective journal?’ was:

As much as possible, I want to share, you know, having it to say that you want to learn how we are learning here, so much as possible, I want to share what I am learning. So, with this reflective journal, I get to when I’m not using it, I get to write, what are the challenges

that I have faced during the day, just list them down, then when I go to do my reflective journal, I can reflect on what I have there. So, I am comfortable with this reflection. (RP2)

When asked whether the process was easy, RP2 answered with a very positive ‘Yes’ (RP2).

In contrast, passive learning is the default mode of learning for PNG students in general. Pasilabban (2006) explains that learning is passive ...

... because of the proliferation of myths and legends, Papua New Guineans believe that this type of knowledge originated from their ancestors and deities. Since the origin of cultural knowledge is mostly rooted in magical rites and mythological folklore, such revealed knowledge was never put to a test but rather accepted as a divine gift. (p. 59)

As a result of passive listening, they ‘feel uncomfortable when placed in a situation where active participation is encouraged’. Chirographic learning follows the students' oral mode, and as a result, the learner is subservient. While Pasilabban identified that PNG students are passive in their approach to learning, he suggests at the same time that learning occurs ‘through active involvement in meaningful activities’ (p. 60). Where participants provided reflective journal feedback, I included some of these topics in follow-up interviews to create the active participation needed for learning.

Group Narrative in the PNG Cultural Context

A classic oral problem-solving process in PNG brings people together and uses a circular and repetitive approach to achieve consensus. While a Western observer may dismiss this process as time-consuming, this group process takes into account how people feel, as part of the problem-solving activity, with a focus on the maintenance of community bonds. Sanga et al. (2018), in their article advocating for Melanesian methodology as a form of research, identify the concept of Tok stori, which also recognises the connectedness of community and defines it as ‘a

Melanesian expression of commitment to togetherness manifests through engaging in Tok stori, a shared narrative which dialogically constructs reality' (p. 8). RP2 also shared that group work was preferred, '... because, you know, having views from others, I get to learn quickly; how others see things and how see to put everything together' (RP2).

The UN Migration Agency noted this process as an effective tool in peace mediation (International Migration Organisation PNG, 2017; Lederman, 1990). In this environment, individuals share their personal views in a group environment to create a consensus-based group narrative. Group narrative is associated with psychological studies and is defined as:

A basic assumption of narrative therapy is that individuals attribute meaning to the experience of events in their lives, which over time shapes their perceptions of themselves and the stories they construct about who they are and how they manage themselves. (Looyeh et al., 2012, p. 405)

and

Narrative approaches postulate that reality is not directly recognizable and that people live on the basis of meaning they attribute to their experiences of the world around them. Cultures shape people's perceptions of reality or narratives through their experiences and social interactions across time. People attempt to make sense of their lives by integrating their experiences into a sequence and relating them to available cultural discourses and thereby creating a coherent sense of self. (Looyeh et al., 2014, pp. 16, 17)

McLaughlin (1997, p. 99) comments as follows regarding the learning process in PNG education:

The people of Papua New Guinea do not proceed in a linear progression when they are trying to communicate a message for

instruction to others. Rather they seem to proceed in a circular manner going around the point at issue again and again in ever widening circles.

This observation of an external and communal thought process supports the statement from Ong (2002/1982) that people are united into groups by virtue of oral communication.

For this study, a suitable definition of group narrative definition for a PNGA context was based on a foundational idea from (Looyeh et al., 2014, pp. 16, 17):

Cultures shape people's perceptions of reality or narratives through their experiences and social interactions across time. People attempt to make sense of their lives by integrating their experiences into a sequence and relating them to available cultural discourses and thereby creating a coherent sense of self.

Table 5.3 summarises the essential elements of group narrative process suggested by comments such as these.

Adding suggestions taken from the UN Migrant Agency (International Migration Organisation PNG, 2017; Lederman, 1990) and experiences shared in semi-structures interviews, a PNG contextualised group narrative definition was created as follows:

As a group, no individual has complete knowledge of the matter; each person contributes a narrative, creating a body of knowledge. The story is more comprehensive and complex through group synergy than the sum of the individual's contributions. The narrative is not necessarily linear, as it may contain the past, present and future in the same body of knowledge.

A group narrative uses a past-present-future, non-linear environment to create an interconnected and shared world, as illustrated in Figure 5.3.

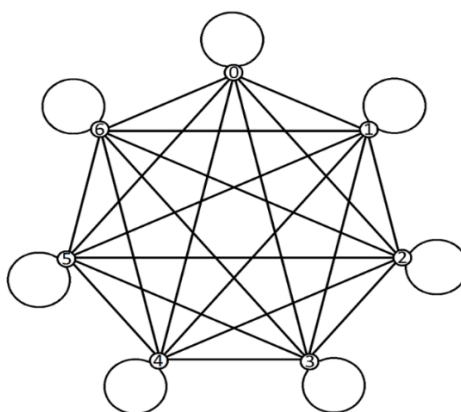
Table 5.3

PNG Group Narrative Elements

PNG Group Narrative Elements	
Temporary, constantly developing narrative	In an oral culture, information is passed on from person to person by rote learning and interpreted by personal experience.
Shared stories	There are strong ties to family and community linked by Wantok.
Each participant has something to add	Recognising they do not have the whole story – when calling clan or community meetings to resolve problems, they include time for each person to contribute and reach a consensus.
It may not be easy to follow	Storytelling does not occur in one contiguous event, so if an observer is not well informed, they may become confused.
Not necessarily linear	With several people adding to the narrative, one piece of information may trigger sharing of past or other subsequent events. As a result, story components can mix past, present and future in the same narrative.

Figure 5.3

Visual Representation of Group Narrative



(Simeonovski Kiril, 2017)

Group Narrative is a well-understood process that PNGAs must use in the mentor program. Sawatsky et al. (2016, p. 668) recognise that PNGAs should incorporate some components of custom into a mentoring relationship. A mentoring relationship needs to be encultured so those who engage in the mentor program will feel comfort and accepted. There are opportunities for organisations, PNGAs and mentors to take advantage of the third space to create a new PNG mentored accountant. If individuals cannot engage with the program, they will likely not learn the necessary skills to become proficient accountants and deliver outcomes that provide timely and meaningful reports for the organisation in which they are engaged.

Group Learning in the PNG Environment

When confronted with a fundamentally chirographic career, PNGAs who are culturally familiar with an oral tradition are more likely to experience disconnection in the workplace if the mentoring process does not include oral cultural practices. Success in any mentoring or training program will require using elements of oral learning and commencing the process of information transfer to assist in creating a new third space. Brown (2004, pp. 122 - 125) notes that oral learning comes by hearing in the form of stories, observation, mimicry, dialogue and drama. These learning techniques are largely absent in current mentoring programs but provide an ideal learning tool for the PNGA.

Historically, some might argue that the training of PNGAs by the SDA Church has been inconsistent. When I transferred to PNG in the 1990s, the regional office regularly contacted the PNGAs in their LAOs, a practice that ceased over time, leaving the CFOs and accountants in LAOs on their own. The CFOs were also invited to the regional office to complete their annual financial year reports. CFOs would undertake their work in a single room where they could ask questions of group members or directly to the supervisor. This process impacted learning in two ways,

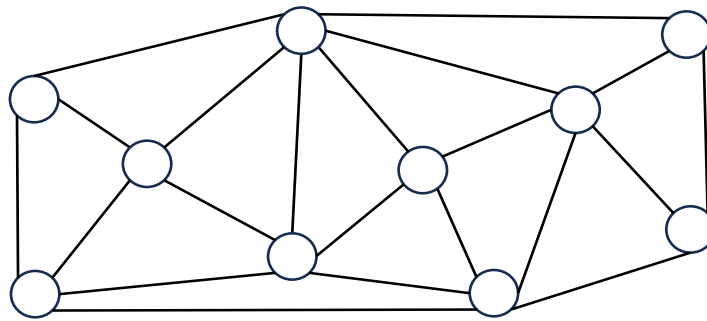
- i. It minimised the influence of the Big Man as the attendees were equals; and

- ii. It diminished the influence of the shame/honour culture, as participants could ask for advice using discrete one-on-one conversations.

When the CFOs work together in a group context, the interrelationships are illustrated in Figure 5.4.

Figure 5.4

Group Members' Interconnectedness



Generated for this research

The group environment was an ideal oral learning environment; however, after some years, the regional office abandoned this process, and local CFOs worked independently to complete end-of-financial-year reports. Subsequently, these reports would take three or four years before completion, if at all.

Recently, the regional office reintroduced the group concept and invited CFOs and PNGAs to attend a financial statements workshop and professional development. Within three days, the participating CFOs and PNGAs completed more of their end-of-year financial statements than they have achieved in years. One participant commented that they had learned more in three days than in the past 25 years; such was the impact of tailoring the learning process to oral learning techniques. Minor follow-up by the regional office has resulted in several LOAs completing financial statements for the first time in over a decade.

In-house training has a similar story, with PNGAs now receiving minimal training. All research participants shared stories with a common theme where training consisted of being allocated a desk, and the participant left to discover their

responsibilities and how to achieve them. These stories reinforce the need for mentoring programs.

Emerging Technologies

A rapid acceptance of technology occurred in PNG in 2007, when Digicel introduced the mobile phone into PNG to become the fastest-growing network in the Asia Pacific (Suwamaru, 2016, p. 7). The immediate adoption of mobile phone technology enabled a cultural change in PNG, facilitating oral communications with relatives in other areas of PNG (Andersen, 2013, p. 319; Suwamaru, 2016, p. 12). And yet, nine years later, the use of texting for communication purposes was found to be relatively minor (Suwamaru, 2016, p. 13). Arguably, despite the outward appearance of fast cultural change, those aspects of culture that are implicit and deeply embedded are unlikely to change.

In wanting to enhance his mentoring relationship, RP4 looked for alternative ways to make contact and remarked ...

that it would be more better if the mentor and the mentee spend a day together, but that also cost money. Probably with a new technology or for a video calls and all those stuff, probably can do, but it's also almost as the same as the phone calls, so I don't think will also work as expected. (RP4)

Video conferencing software like Skype, Zoom, Google Meet, Microsoft Teams, FaceTime, and WhatsApp could also be considered as a tool that may assist the mentoring relationship. However, there are some reservations concerning its use to be found in the literature generally. Several authors have noted a new term, *Zoom Fatigue*, describing the effect of mental and physical exhaustion due to prolonged and frequent video conferencing (Fosslien & Duffy, 2020; Johnson, 2020; Usta Kara & Ersoy, 2022). Usta Kara and Ersoy (2022) extend this reservation to include all video conferencing programs. The problems with video conferencing include:

- Multi-tasking while in session

- Length of meetings
- Participants' busy backgrounds
- Inability to read nonverbal cues - such as facial expressions, pace of speech, tone of voice, body positioning, and gestures
- Delays in the data transfer. (The delivery of voice and sight occur at different times) (Fosslien & Duffy, 2020; Johnson, 2020; Komsiyah, 2021; Lee, 2020; Usta Kara & Ersoy, 2022)

Other research is mixed concerning the advantages and disadvantages of video conferencing programs, with Komsiyah (2021, p. 830) finding that while video conferencing programs can display various screens and allow for oral and written interaction, students tend to be more passive in exploring their own abilities. When PNGAs meet, they are a tactile group with handshakes and shoulder grabs. Their observations of nonverbal cues are strong, so they struggle to 'read the room' in a video-conferencing environment. The technological time delays also stifle conversations and restrict the creation of a group narrative on which PNGAs rely for a fuller transmission of information.

One of the biggest challenges for video conferencing software in PNG is the network constraints, a feature in other developing countries (Komsiyah, 2021, p. 830). Limited bandwidth and poor power connections continue to contribute to inconsistent connectivity. Breaks in connections contribute to poor concentration and incomplete information. However, besides the contextual aspects of technology in PNG, the cultural issues may be more significant. While emerging technologies will continue to impact employees in the workplace, and cultures, until further research supports oral cultures using Zoom, the recommendation is to maintain face-to-face mentoring as people can use more than two senses (sight and sound), including touch and smell.

Chapter Synthesis

Like Chapter 4, this chapter addresses Research Question 1, which asked what factors affected the mentoring relationships of PNGAs. Whereas Chapter 4 provided an analysis of contextual factors, Chapter 5 provides a profile of the most

significant cultural factors that directly compromise the PNGAs' ability to learn and grow in their profession, unless they are taken into account as the PNGAs lived experience. The cultural phenomena identified in the PNGAs' stories concerned the pervasiveness of Wantok, particularly the way in which Big Man and political games are enacted, how death impacts the PNGA, gender issues, and constant work interruptions because of matters extraneous to the work environment. Profound differences in ways of thinking, communicating and learning, and how these cultural characteristics impact the accounting work environment of PNGAs were also discussed. Insights gained from the findings of both chapters address Research Question 1, and at the same time inform the construction of the revised framework for a mentor model presented and explained in Chapter 6.

CHAPTER 6: REVISED MENTOR MODEL

This chapter addresses Research Question 2: How can components of the mentor model's structural framework components be reviewed and revised to enable effective professional development for PNGAs? The original mentor model explained in Chapter 2 was constructed of components suggested from the literature, but it was untested. As the study progressed, it became apparent there were flaws in the model, and that it needed to be reviewed and revised in the light of insights that emerged from accounts of the PNGA's lived experience. Analysis of themes presented in the participants' stories identified two main clusters of factors affecting their mentor relationships: contextual challenges and cultural values. While there is ample evidence that the education of PNGAs, in general, does not prepare them to meet the demands of the accounting role, which requires reflectivity and critical thinking skills, findings from the stories underlined the need to contextualise the mentor program in order to take into account the PNGAs' oral cultural background, and to understand individual requirements. Component-specific questions needed to be added to the mentor model in order to enhance the capacity of the PNGAs themselves to assess each component in the program. It was evident that this would make it a more effective, user-friendly professional development tool.

The construction of a revised model, built after evaluating the effectiveness of the initial untested model in the light of new evidence, rounds out the overall action research trajectory that shaped this study. This chapter begins with an elaboration of the five steps for conducting action research illustrated in Figure 3.1, and how they were applied in this case. Not only was an additional and original component added to the structural framework to bring cultural awareness to the forefront at the beginning of the mentoring relationship to reinforce its importance, but a table of questions was devised to accompany it. A table of questions was also devised for each of the already existing components, to enable PNGAs and their mentors to collaborate in creating a relevant and meaningful mentor program, and to enable the PNGA to develop a personal plan. As well as acknowledging the cultural background of the mentees, the revised model is adapted to include each mentee's uniqueness. The new component and each revised component with its table of

questions are presented in turn. Also included are PNGAs' comments, to demonstrate the importance of the mentor-mentee discussions of each component.

Steps in the Mentor Model Review Process

In practice, the following five steps did not always proceed in the order given, since looping back from analysis and interpretation to further investigation and change was necessary before reaching the final step of reporting the improved model. Nevertheless, the logic of the five steps was the foundation for the action research model as applied and explained here:

Part One: Investigating the Mentoring Model

The review process began by identification of flaws in the original mentor model constructed from components suggested in the literature, that was untested. The phenomenological accounts of the PNGAs revealed some unexpected outcomes not elicited in the original model, as noted in the following sections.

Part Two: Introducing Changes to the Model

Data collected from semi-structured interviews, reflective journals and personal observation, identified a rich bricolage of contextual challenges and cultural values not addressed in the untested mentor model. These data sowed the seeds for questions in the tables associated with each component in the model.

Part Three: Monitoring the Impact of Changes

The disruption between PNG and accounting cultures became apparent through interviews, reflections and observation. The findings demonstrated in Chapters Four and Five describe how these disruptions challenge PNGA's lives and the effectiveness of mentoring as a professional development tool.

Part Four: Analysing and Interpreting Data

This step required analysis of the stories to identify relevant information and convert it into actionable knowledge, enabling updates to the original model.

Part Five: Reporting

This step consisted of providing the updated model to PNGAs as an improved framework to provide an enhanced mentor experience for the PNGA. The final report identified the need for two significant additions to be made:

- i. A component, Oral or Chirographic Culture, to be added to the structural framework; and
- ii. The addition of a series of questions to each component in the model to engage the PNGA and mentor in critical thinking to determine which components to include in their mentor program

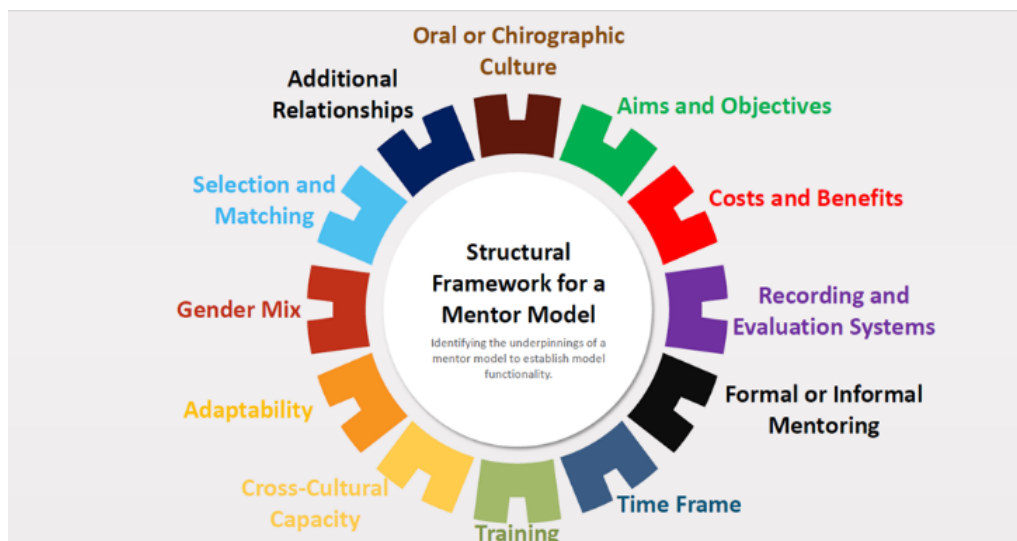
Making these two changes to the structural framework completes the action research cycle.

Revised Structural Framework for a Mentor Model

Figure 6.1 depicts the revised model. Components are discussed beginning with Oral or Chirographic Culture, and proceeding clockwise around the diagram.

Figure 6.1

Revised Structural Framework for a Mentor Model



(Adapted from PresentationGO.com ©, 2023)

Oral or Chirographic Culture

Table 6.2 summarises the challenges in a mixed oral/chirographic culture mentor program. Each mix faces different challenges and methods in managing the complex contextual and cultural components contributing to a possible PNGA cross-cultural mentor program.

Table 6.1

Oral / Chirographic Culture Mentor Mix

Mentor	PNGA	Potential Outcome
Chirographic culture based	Chirographic culture based	Mutual understanding
Chirographic culture based	Oral culture based	Learning mismatch
Oral culture based	Chirographic culture based	Learning mismatch
Oral culture based	Oral culture based	Mutual understanding

In addition to identifying the mentor/ PNGA cultural matrix, it is also necessary to assist the PNGA in recognising and delineating between a PNGA's culture and the accounting culture. If the PNGA is primarily oral, they must be aware of the disruption created when moving between the two cultures and manage how each culture influences behaviours. The PNGA should also be encouraged to remember that while not disrespecting their culture, they need to build an understanding of the finance culture and its expectations.

It is recommended that the mentor and PNGA discuss the questions listed in Table 6.2 to assist in the PNGA's learning preference, whether oral, chirographic, or in-between. The questions aim to identify the right learning culture and avoid the possibility of a learning mismatch. Some justifications for the questions and proposed outcomes are listed in the right-hand column.

Table 6.2*Questions for Identifying Oral or Chirographic Culture*

Questions Identifying the PNGA's Oral or Chirographic Culture	The Outcomes to be Achieved
Does the PNGA feel comfortable learning in an oral or chirographic culture?	This question begins the thought process. Not raising the worldview of either party leaves a 50% chance the mentor program will not be as effective as expected. The PNGA or mentor may not even be aware of the different environments.
Does the data give any indication as to the learning preference of the PNGA?	The mentor must review what they know to ask more relevant questions or gather more data to achieve an assessment. Has a learning preference been observed when the mentor and PNGA interacted? For example, generally, oral cultures learn through repetition and rotation, whereas chirographic cultures learn and use a linear and iterative approach to learning.
Is the mentor program created to function in a cultural environment familiar to the mentor or PNGA?	If the mentor creates the model in a different culture than the PNGA, it may require changing to fit the PNGA's needs. If implementing the mentor model in another culture, it may undergo significant change before it can be suitable for the intended PNGA.
If designing the mentor program in a different culture to the PNGA, what access to support does the mentor have to adjust the program in a culturally sensitive manner?	Is there additional supporting oral or literate information for the mentor to access and explore how to set the expectations for the PNGA in the mentor program? The mentor and PNGA need to be able to make informed decisions.
Has the mentor assessed the learning environment for the PNGA on the Oral Chirographic culture spectrum?	Knowing the PNGA is essential in estimating where they are on the Oral-Chirographic spectrum. Once this is known, minor mentor program adjustments can improve the mentoring experience.

Questions Identifying the PNGA's Oral or Chirographic Culture	The Outcomes to be Achieved
What learning methods need to be implemented into the mentor program?	It is necessary to understand the learning style; the options are, but are not limited to, primarily oral, primarily literate or a mix of the two.

Recognizing culture and including it in the mentor model structural framework is a significant original contribution to mentoring knowledge. It sets the direction in which a mentoring relationship needs to go. As such, this component forms the foundation for setting up a mentor program. Identifying the cultural learning preference requires re-examining other structural elements to ensure they fit into the PNGA's worldview. It is essential to ask questions to understand why a component may be included or excluded from an individualised mentor program.

Aims and Objectives

One of the failings of the mentor program was that the mentor and PNGA did not map out Aims and Objectives. I highlighted the topic in the separate mentor and mentee training programs, but the PNGAs did not raise the lack of formal aims and objectives in the semi-structured interviews and reflective journals. It was apparent, however, they wanted some training and made observations when they felt their mentors did not provide it.

The only exception occurred when RP4 mentored RP3. RP3 observed, 'RP4 was in the mentoring program, so he understand as he himself is mentor and he may be set up goals and aims that he wants to achieve in my work and him as well' (RP3). With these goals and aims in place, there was a common understanding, and they worked together, with RP3 feeling that she learned well under the plan. When RP3 transferred to a new LAO, there were dramatic changes, and her disappointment was audible when she shared,

When I change over and come here someone who don't know the mentoring program and someone who does not understand the importance of this program to me and himself, the new environment

altogether, and I need to explain to him ... I had so many challenges ... it's like when I came here, it's not there... when I came here, there is no common understanding. (RP3)

RP1 shyly shared in a late interview that he was still waiting for instructions after two years of mentoring. I challenged him to ask for new work and to set out what he wanted, but he was reluctant to ask; I could not confirm if this reluctance resulted from fear of the Big Man or a lack of motivation.

In the original structural framework, based on the literature search, Aims and Objectives were identified as the mentor program's most influential component, yet were mostly missing in the PNGA's mentor programs. While the reasons for this were not explored, as demonstrated in RP3's experience where RP4 included Aims and Objectives, the mentor relationship had direction and purpose; unfortunately, in cases where the Aims and Objectives were not included, it resulted in a near-failed program. RP3's experience at the extremes highlighted the need to review the aims and objectives.

In the revised model, however, the new Oral/Chirographic component takes priority, relegating Aims and Objectives to second place. Knowing the desired outcome before the journey begins helps focus the process. On reflection of their journey, two research participants recommended that mentoring Aims and Objectives be outlined at the beginning of the program (RP2, RP4). The PNGA and mentor should clearly state the Aims and Objectives to provide reasonable learning expectations during the mentoring period. Discussing the other components in sequential order is unnecessary once the foundational and Aims and Objectives components are covered. In the construction of the model, there will be times when a previously discussed component will be reviewed and adjusted after managing a new component. Some, but not all, components are interrelated.

The Aims and Objectives must outline expectations, so the PNGA and mentor understand the effort required to create a successful and effective mentor relationship. It is recommended that PNGAs and mentors consider the following

questions to identify and clarify the Aims and Objectives of the mentor program, and to become aware of possible outcomes of the individual's efforts:

Table 6.3

Questions for Aims and Objectives

Aims and Objectives Questions	The Outcomes to be Achieved
What is the philosophical argument for putting these aims and objectives in place?	As the PNGA drives the desired outcomes, what does the PNGA want to achieve? What are the specific aims and objectives? Knowing the outcomes expected of the PNGA enables a mentor to map out what the PNGA needs to learn first and build an understanding for the PNGA. For example, if the expected outcome for PNGAs is that they can create monthly, quarterly and annual reports with limited assistance, then the mentor may need to teach the PNGA how to identify the difference between operating and balance sheet accounts. How is the outcome measured? For example, Completed reports within predefined deadlines and at a minimum of 90% achievement of time frames.
Does an outcome have a secondary purpose?	For example, identifying a good accountant with future potential leadership capacity may be a different outcome.
Where is this mentor program going to be based?	The research analysis recommends that mentoring occur in one office. (Desimone et al., 2014, p. 104)
When are other objectives going to be identified?	Provide a general outline at the commencement of the mentor program. Additional objectives may be identified and added depending on the PNGA's ongoing learning.

Aims and Objectives Questions	The Outcomes to be Achieved
Why are aims and objectives listed?	Taking time to identify learning outcomes provides direction on many other components. It is common for activities to start based on being “a good idea at the time” without knowing if the action is viable. Identifying aims and objectives enables the mentor and PNGA to modify the program when things change.

It is recommended that weekly oral meetings are planned for several weeks to enable the mentor and PNGA to discuss, review and update the Aims and Objectives. Both oral and chirographic cultures will be used, and the PNGA will write down the agreed outcomes during the oral discussion. When the PNGA and mentor have clear goals, it is easier for the PNGA to remain focused, creating effective mentoring as a professional development tool for PNGAs.

Costs and Benefits

From review of the literature, it was established that three entities carry costs and benefits: the organisation, mentor and PNGA. My observation of the research outcomes is that if an organisation wants a successful mentor program, it needs to intentionally commit resources (time, money, expertise, etc.) to ensure the development and ongoing support for a well-constructed mentor program. In this context, the mentor and PNGA can facilitate a positive outcome.

This component needs more study to identify what changes are needed to improve the model. All three mentor relationship contributors must understand their costs and benefits and how their involvement leads to an improved mentor program. When the three parties understand the costs and benefits, they are more invested, potentially leading to an improved mentoring relationship. Tables 6.4, 6.5 and 6.6 provide

questions for organisations, mentors, and PNGAs to consider in identifying costs and benefits.

Table 6.4

Organisational Questions for Costs and Benefits

Questions for Cost and Benefits	Outcomes to be Achieved
Organisation	
Has the organisation allocated workspaces for the mentor and PNGA to work in the same building?	Creating a conducive working environment may limit interruptions, making access to the mentor easier.
Do capital or operating expenses need to be allocated to provide accommodation?	As identified in Chapter 4, providing accommodation is a significant expectation for organisations and prospective employees. Budgeting for a longer and more substantial financial commitment signals that the organisation is committed to the mentoring process.
Are additional salary costs and other recurrent expenditures funded?	The budgeting of recurrent expenditure ensures the program does not fail due to financial constraints.
Who will be responsible for measuring the costs and benefits	Without periodic assessment, how does the organisation measure the program's success?

Questions for Cost and Benefits	Outcomes to be Achieved
What are the acceptable limits to adverse outcomes?	Mentoring plans for a positive outcome, but alternate plans must be reserved should adverse events occur. What is an acceptable limit before adverse outcomes need addressing? Consider adverse outcomes in • Financial, • Personal, • Reputation, • Knowledge gain or loss, and • Property.

Table 6.5

Mentor Questions for Costs and Benefits

Questions for Cost and Benefits	Outcomes to be Achieved
Mentor	
What are the selection criteria for identifying an appropriate mentor?	Knowing the personality, skills and ability to communicate of a mentor assists the PNGA to grow in confidence that they will receive appropriate mentoring. In a shame culture, an inability to balance the Big Man and training expectations may result in a loss of face for the mentor. An annual reassessment may be necessary to maintain standards as the mentor program continues.

Questions for Cost and Benefits	Outcomes to be Achieved
Are other responsibilities going to be compromised?	If an experienced person is mentoring, they need time to do it. Not factoring a work/mentor balance into the program may result in the mentor committing too much or too little time to the PNGA.
How will mentor relationships be measured? Are they growing or requiring intervention?	If the experienced person has not mentored in the past, they may be unable to assess the PNGA's professional development. A measuring tool such as a series of questions, a series of tasks, or a simple checklist may give the mentor the ability to assess the capacity to measure their ability to build an essential skill base.
What are the acceptable limits to adverse outcomes?	Mentoring plans for a positive outcome, but alternate plans must be reserved should adverse events occur. What is an acceptable limit before adverse outcomes need addressing? Consider adverse outcomes in • Financial, • Personal, • Reputation, • Knowledge gain or loss and • Property

Table 6.6*PNGA Questions for Costs and Benefits*

Questions for Cost and Benefits	Outcomes to be Achieved
PNGA	
Does the PNGA understand the mentoring timeframe?	If the PNGA does not know how long the program will be, the PNGA may coast through the program and fail to meet learning benchmarks.
How does the PNGA measure their success?	Providing the PNGA with a worksheet or checklist can facilitate self-assessment of their professional growth. A PNGA can request more training or follow-up to confirm knowledge of each learning outcome.
Who is the point of contact for the PNGA should the mentor relationship sour?	PNG cultures have high levels of respect for senior staff, and the shame culture influences PNGAs; if a program is not succeeding, a third party needs to step in as part of a face-saving exit strategy.
What growth outcomes are we expecting from the PNGA? Can social capital be built into this program?	Estimating growth outcomes provides tangible targets for the PNGA. Understanding the consequences for avoidable outcomes when PNGAs have not taken responsibility for their growth needs to be articulated. For example, failure to undertake and learn specific tasks may result in the PNGA's termination of the mentor program or employment. Where events occur beyond the control of the PNGA, the mentor or employer may need to be responsible for managing the adverse outcomes.

Questions for Cost and Benefits	Outcomes to be Achieved
How do we respond to unexpected costs or benefits?	Planning for all possible outcomes may be time-consuming but necessary, especially for unpleasant outcomes. Quickly managing these events leads to less damage for all involved in the program.
When is there a need for a trade-off between competing interests such as finance, culture, or other outcomes?	There are occasions when compromise is necessary. Understanding compromise may affect the costs and benefits for the PNGA. The Mentor and PNGA need to discuss options early to pre-empt negative outcomes.
What are the acceptable limits to adverse outcomes?	Mentoring plans for a positive outcome, but alternate plans must be reserved should adverse events occur. What is an acceptable limit before adverse outcomes need addressing? Consider adverse outcomes in • Financial, • Personal, • Reputation, • Knowledge gain or loss and • Property
When does a mentor relationship end?	Identifying trigger points that bring the mentor program to an end may prevent the program from fizzling out without the opportunity to conclude the program formally.

It is critical to understand the risk and return of the organisation, mentor, and PNGA. Misunderstanding the risk and returns may result in unintended consequences in PNGA, mentor and employer costs and benefits. The mentor program may not become an effective professional development tool if there has

been insufficient risk analysis to identify potential pitfalls or exit points in the program.

Recording and Evaluation Systems

One of the failures of the PNGAs' mentor relationships was that formal recording and evaluation systems were not included in the program. The PNGAs shared in passing if there was growth in the mentor program, but did not provide information on the mentor program's recording and evaluation systems. For example, after RP2 moved to her new employer, there was a better focus on training, enabling her to share that under the close supervision of her senior staff, she shared she had significantly developed skills in auditing things such as:

... grants, payroll, payables, procurements and payments. When performing audits on most of these items, I was closely supervised by my senior auditors. Under their supervision, I was well-trained and gradually have grasped the audit techniques and methodologies that were shown to me during each audit. Also, I have improved my knowledge of the clients. (RP2)

The lack of the inclusion of recording and evaluating systems into the mentoring relationship did not result in a failed program; however, it highlighted the need for a review so PNGAs could evaluate their learning and growth.

The purpose of implementing recording systems and evaluating results is to determine if the PNGAs have learned new skills throughout the mentoring program. Whilst there were up to three interviews per year during the research period, there were no planned time frames for the PNGA's mentor to assess the learning achieved by the PNGAs. While the study was underway, the PNGAs did not report on any recording systems in place. The only evaluation occurred when I provided the research participants with assessment questions at the end of the research period. They recommended the incorporation of regular assessment points during the mentoring process.

While research recommends evaluating results (Lumpkin, 2011; Reese, 2006), unfortunately, the following problems persist:

- i. Evaluations are not regular or followed through to the program's conclusion;
- ii. If carried out, evaluation is poorly done; or
- iii. Evaluation is typically done at the end of the program.

A part of the data-gathering process was for research participants to self-analyse through reflective journals, and three participants started the reflective journal process but input faded over time. The research process confirmed Ong's argument that the orally cultured find it challenging to articulate self-analysis, required for journal-keeping.

Recording and evaluating results are critical to enabling PNGAs to keep track of their aim and objectives and determine the PNGA's and their mentor program's success. The PNGA and the mentor can create a recording and evaluation template for the mentoring program by asking the following questions in Table 6.7:

Table 6.7

Questions for Recording and Evaluation Systems

Recording Systems and Evaluation Question	Outcomes to be Achieved
Who is responsible for putting the recording system in place?	While the recording system may not be elaborate, mentors can assess ongoing professional development from the notes taken during the mentoring process. As the PNGA should be responsible for their development, the recording system should be a collaborative process, but it is the PNGA's responsibility to keep notes.

What evaluation system is used by the mentor and PNGAs so they can refer to it as they review their learning outcomes? Are there published recording and evaluation systems available for immediate use or modification?	The desired outcome is a process both parties can access and review. Whether it is a digital or manual recording system, both parties need to be able to act on any emerging positive or negative trends.
What are the focus points that determine the professional development of the PNGAs?	The recording system will provide reference points for all parties as to the success or otherwise of the mentor program.
What reporting back procedures will be in place for PNGAs and mentors?	Designing a feedback loop into the recording and evaluation system provides reporting systems and options for adverse outcomes.
If a PNGA fails the program, what happens next?	By explicitly identifying what happens should a PNGA fail to learn and build on aims and objectives and then follow up on matters agreed upon in the evaluation program, the PNGA should be better able to accept the result of a negative outcome.
Where are the regular evaluations held?	Are they formalised in a meeting room, the PNGA's or the mentor's workspace? Creating a conducive meeting place relaxes both people and invites open minds.
Does the recording and evaluation system provide an early exit for a PNGA or extended mentoring?	A PNGA may be a quick understudy and not require the planned time. Conversely, if a PNGA is not coping with the role, how can they be released with the least loss of face?

How often will formal assessments take place for the PNGAs?	The formal assessments will depend on the mentor's workload and agreed on reoccurring meetings, which may be weekly, fortnightly, monthly, quarterly, half-yearly or annually.
What measurement metric is in place to identify the success of stated aims and objectives?	The mentor could assess the learning outcomes if the PNGA created a list of aims and objectives, adding a tick box or scales (Poor, below average, average, above average, excellent).

A well-thought-through recording and evaluation system provides the PNGA and the mentor with planned meeting times with shared information to assess. Knowing the issues to discuss provides time for problem-solving and communication rather than wasting time by meeting with no agenda. A mentoring relationship that contains a review process, whether using oral or chirographic means, enhances the effectiveness of the PNGA's program and improves the professional development of the PNGA.

Formal or Informal Mentoring

At the commencement of the study, each PNGA (RP) was matched with a formal mentor. The mentors were matched on the advice of the senior finance leaders in the organisation. However, not all formal mentors were suitable. RP2's story on getting started is an excellent example of how formal matching can go wrong. Within six weeks of the start of the study, RP2 received approval to change mentors due to a lack of response from her assigned mentor. She recorded in her journal ...

... so I decided to change mentor, and I felt that having someone I'm working with much better. I've contacted Russell, which he agreed upon the reasons I provided and also considering all the factors that made me request for a change. [The new mentor] was contacted, and he agreed to be my mentor. (RP2)

The new mentor was helpful, but the relationship did not continue, as later in the study, RP2 moved to another employer and created an informal mentor relationship in her new office. She went on to add,

Given you know he was willing to help me to, as a graduate, to build me up in the office, you know he opened his door to whenever we have questions, don't just sit there because you won't learn anything come to my office, ask anything whether it's a silly question or not, just ask me I am willing assist. (RP2)

Even when it is accepted that it is the PNGA's responsibility to outline their needs, expectations and objectives, taking the initiative appears to be a challenge. For example, while RP2 took advantage of the opportunity, RP1 waited for training, and even after encouragement, there was reluctance to take the lead in his learning and growth as a PNGA. Whether a mentor relationship is formal or informal, there are opportunities for growth and learning; however, the PNGA must take ownership of the relationship, as demonstrated by RP2.

While maintaining the floundering formal mentor relationship (because of the lack of feedback), RP4 created an additional informal relationship where he could learn technical skills. Even when he changed LAOs, RP4 maintained the two relationships as they provided different outcomes. A mentor program can be enhanced when a PNGA creates additional mentoring relationships, whether by intuition or intent. Multiple formal and informal mentor relationships do not undermine or cannibalise mentors and provide a broader learning landscape for the PNGA.

Mentoring in PNG doesn't generally happen in a formal or recognised environment. However, as mentioned in the review of mentoring literature earlier, informal mentoring exists and can be identified culturally in meri house and man house child-raising examples. The meri and man houses are a feature of some cultures in Papua New Guinea, where men and women live in different quarters and raise children within these quarters. Girls are trained in the expectations of women's responsibilities while living in the meri house, and boys receive instruction on how

to be men while living in the man house. (Keck, 2007; McKeown, 2006) There are calls in other research for structured mentoring in other professions, such as teaching and nursing, but no one understands how to do it.

Both formal and informal mentoring provide important contributions. They are not competing but complementary, providing an additional reference source for the PNGA. Desimone et al. (2014), in their study of first-year teachers, found ‘that informal and formal mentors sometimes serve similar functions but often provide compensatory and complementary support’ (p. 105); RP4’s experience supports this finding. PNGAs should be encouraged to seek advice from multiple formal and informal mentor sources. Understanding the benefits of multiple advice sources improves the employability of the PNGA. Where this has occurred, the PNGA learns faster and creates an effective professional development tool for PNGAs.

Table 6.8 provides the following questions for consideration in electing a formal or informal relationship.

Table 6.8

Questions for Formal or Informal Mentoring

Formal or Informal Mentoring Questions	Outcomes to be Achieved
What cultural mentoring arrangements exist that can assist PNGAs in understanding what to expect in a mentoring relationship?	PNGAs can quickly understand expectations if presented with familiar and existing cultural mentoring arrangements.
Where will the mentoring relationship occur?	In a formal mentoring relationship, the mentor and PNGA need to share the same office space. Research findings indicate intraoffice relationships are more successful than inter-office arrangements as distance and communication challenges are too great to create a continuous mentoring relationship.

Formal or Informal Mentoring Questions	Outcomes to be Achieved
Why is it necessary to discuss alternative mentoring options?	PNGAs may need to be encouraged to seek learning opportunities elsewhere. Sometimes the mentor is unfamiliar with a specific topic to support the PNGA. At this point, the PNGA needs additional assistance.
What must the organisation do to maintain the relationship over time if there is staff 'churn'?	A formal relationship needs to be supported by the employer. Transfers have significant negative impacts on the PNGA and the mentor relationship. Employer support in keeping PNGAs and mentors together is a clear signal of support.
Are informal mentors permitted?	Informal mentors should not be discouraged as they add another learning opportunity for the PNGA. Informal mentors can contribute to the professional growth of a PNGA.

Time Frame

I initially asked the Ethics Committee for a research period of two years (Appendix 1). After learning that PNGAs share more when they have a trusted relationship, I applied for an extension of one year, which was approved (Appendix 3). The PNGA mentoring relationships' timelines were as follows within the extended study period.

RP1 maintained the same mentor for the life of the study, experiencing a full-length relationship with one mentor, ticking over quietly without any significant

incidents, and was the most stable and consistent mentor relationship in the PNGA group.

RP2 worked in her first LAO for 24 months before changing employers. While still with her first employer and mentor, she confirmed that it had taken twelve months to settle in and understand the relationship with her mentor. Partway through this time, RP3 joined her; she was excited to share and identify those challenges with her colleague (RP2). By the fifth visit, RP2 had moved, and the new employer had no formal mentoring program but advised her to ask a lot of questions. Eventually, by the end of the study, RP2 had spent time in another country on a ‘twinning’ arrangement where she shared this comment:

For me, the relevant experiences were, travelling abroad for the first time, seeing the Whiteman’s [sic] land, their way of living, how they communicate with one another. It was a lifetime experience for me and a culture shock. And foremost is to learn and gained new skills and knowledge from the training and to meet with different race of people. (RP2)

For RP2, this was better than an informal mentor relationship; she spent time in a Western country, receiving a whole-of-life exposure to how Western accountants function. During the interview, the ‘wow’ in her voice expressed more about her overseas learning experience than she could express through words. Overall, the research period covered a period of RP2’s life where there was significant professional development.

At the commencement of the study program, RP3 worked in an LAO where RP4 mentored her. The time in this office was a time of professional growth as RP4 intentionally mentored the whole Treasury team. Within twelve months, RP3 had transferred to another LAO to be with her fiancé. A new office resulted in a change in mentor as it became evident that RP4 could not continue to mentor from another office. The new mentor was sufficiently experienced to continue mentoring RP3. The difference in performance between the two offices left RP3 disappointed and frustrated, as she reported in an interview. RP3 paused her mentoring program when

she took maternity leave, but she also changed mentor again when her second mentor moved on, creating a disruption that destroyed the balance of the program.

RP4's mentor relationship continued through the study period, but as the mentor was unresponsive most of the time, RP4 created informal mentors and additional relationships so he could continue to grow professionally. He recorded in his journal that he chose these actions, because he observed that without continued support,

... the idea of mentoring has been seen as an important tool to improve in our work performance; however, as we go through the years, months, I have seen that the interest of the people is going down. (RP4)

Also, RP4 went on in an interview to recommend three years of mentoring because ...

Three years would be ok because from the experience in any of the departmental directors, the only thing the productivity will come after three years. Before three years, they won't expect you to really change because you are still in the learning process. (RP4)

Each PNGA received the same time to experience a mentoring relationship, yet the factors that influenced them at this time varied. Personal and professional decisions and events impacted them in different ways.

There are several considerations on how long a mentor program should operate, including but not limited to

- i. Organisational vacancies,
- ii. Personal circumstances, and
- iii. Cultural values that impact learning outcomes.

Shortly after commencing the research program, it became clear that the first 12 months of the mentor program were about relationship building in PNG. The relationships in question were between the mentor and PNGA and me (as a

researcher) and the PNGA. Typically, PNGAs took 12 months or more to build a relationship with their mentor; however, mentor changes also impacted the ability to feel comfortable with their mentor. My relationships with the research participants were built slowly due to the limited yearly visits.

Identifying a timeframe creates boundaries and sets up achievement points for the PNGA, contributing to the success of the program; therefore, it will be necessary to ask the questions in Table 6.9:

Table 6.9

Questions for Time Frame

Timeframe Questions	Outcomes to be Achieved
What is a reasonable timeframe for the mentor program?	A timeframe needs to be driven by the PNGA using the aims and objectives as a guide to outlining what they want to learn. The calculation of the practical learning process needs to be as accurate as possible; however, other matters may influence the time frame. Culturally PNGAs need to develop a good relationship, building trust in each person involved in the program before meaningful progress can occur.
Where is that timeframe going to fit?	Identifying graduates immediately after graduation from university or college
When should the program start?	Starting at the beginning of the financial year creates a clean start for the PNGA. Following the financial cycle introduces new concepts throughout the program's first year.
Why is the timeframe necessary?	Coupling the aims and objectives with the timeline will drive the expectations of the mentor program. If the timeline is too

Timeframe Questions	Outcomes to be Achieved
	ambitious, the PNGA may feel they have failed as they have not completed learning in an expected timeframe. If the timeframe is too long, the learning opportunities may not be fast enough, and the PNGA may lose interest in the program. Is there experience to fall back on when understanding how long the average person learns a particular skill? Does a mentor want PNGAs after university graduation, identifying individuals not influenced by prior experiences?
How long does it take to train accountants to minimum standards (however that may be defined) before transfer or promotion?	Typically one financial year does not provide enough exposure for a PNGA to understand, learn and grow in their accounting understanding. A PNGA should remain with their mentor for three years or until the program ends.

Timeframes will be one of the most challenging components to estimate. It is likely that Western cultural values will dominate the timeframe, as the measurement of time is a Western mindset. On the other hand, open-ended arrangements usually peter out before achieving outcomes. Opportunities exist for PNGAs to spend time in a Western accounting system to fast-track their professional development, but in my experience, this practice has resulted in mixed results. Of three PNGAs exposed to a Western accounting system (excluding RP2), one did not return to PNG, one did without demonstrating an improvement in understanding the accounting process, and the third showed no improvement while in the Western accounting environment. The information surrounding each outcome is insufficient to lead to conclusions; the issue deserves future research and is discussed in Chapter 7.

Training

The mentor and the PNGA may struggle to maintain the relationship without introductory training in a mentor program. I provided training for both parties; initially, the PNGAs could reflect a reasonable understanding of the elements of the information they received. Once the parties left the training centre and returned to their offices, the information they learned appeared unused or lost. Some reasons for this are demonstrated in the RP stories provided in Chapter 5. The PNGAs regarded withholding information as a characteristic of being a Big Man, so they didn't actively pursue additional training.

The importance of training is demonstrated by RP4, who was a good mentor, sharing his skills and knowledge freely. His success as a mentor was that he held regular training sessions. He commented, 'that's what happening and also just, on weekly basis, just every day – reminding, reminding, the meetings, because normally they don't have meetings' (RP4).

The physical proximity of the mentor and mentee was noted by participants as contributing to the success of training. Initially, three out of four PNGAs were allocated a mentor who worked in the same office. As time progressed, this arrangement changed for RP3 for a short time when she transferred offices. RP4's mentor was located in a different office. As both mentor and mentee, RP4 noted his experience without an on-site mentor and recommended in his journal, 'I thought that if both mentor and mentee are in the same office, it will be more better or it will work freely' (RP4). Early in her mentoring relationship training, RP2 felt at ease to approach her mentor and ask questions, describing the situation in her journal as follows:

The relationship I had with my mentor is very good in the sense that he is open-minded and very helpful with assisting me getting things done with work. He relates well with the questions I asked and is ready to answer or ask to come back later to see him when he is busy with his work. (RP2)

While the SDA Church has recognised the need for continuing professional development, it effectively outsourced it to CPA PNG. However, the weakness in outsourcing CPD is that the PNGAs do not receive specialised training in their area of expertise. PNG employees value training highly, with programs constantly offered across many industries. The participants shared their views on meeting CPD requirements by attending CPA PNG conferences during their mentoring program. RP2 reflected on one CPD program, where she was exposed to a lot of information. It was a lot to take in, but she noted in her journal:

One thing I pick up from that presentation is that leadership is caught, not taught, and the best management style is imparted, meaning to say that we can go to various schools and attain those levels of study, but we will never practice best management style unless we engaged with a senior experienced person then that person's management style is imparted. And I believe that to be true. (RP2)

RP2's comment was apt; it could be said that the 'catching' of leadership is what mentoring attempts to achieve. The value in CPA PNG CPD may not have yet been internalised or demonstrated by a change in performance; however, RP1 articulated his appreciation for CPD when he wrote, 'We were in Port Moresby to attend CPA PNG conference on the 17th and 18th November. It was good we hear from different speakers. Glad the staff support staff development' (RP1).

RP4 was the most observant of how CPD should be undertaken when he reflected on the SDA Church's general lack of focus on long-term training. He noted that the CAO doesn't plan for advanced study; unfortunately, it allows employees to apply to a university and, if accepted, apply for funding. There was no question as to whether the study provided an advantage for the Church (RP4). So frustrated at the lack of planning, RP4 then added in his next journal:

I suggest there should be training on the technical side of our accounting work within the [LAO]. Not people coming in and doing the work and going out; they should be come and checking our work and go out; they should come and train our staff and go out. (RP4)

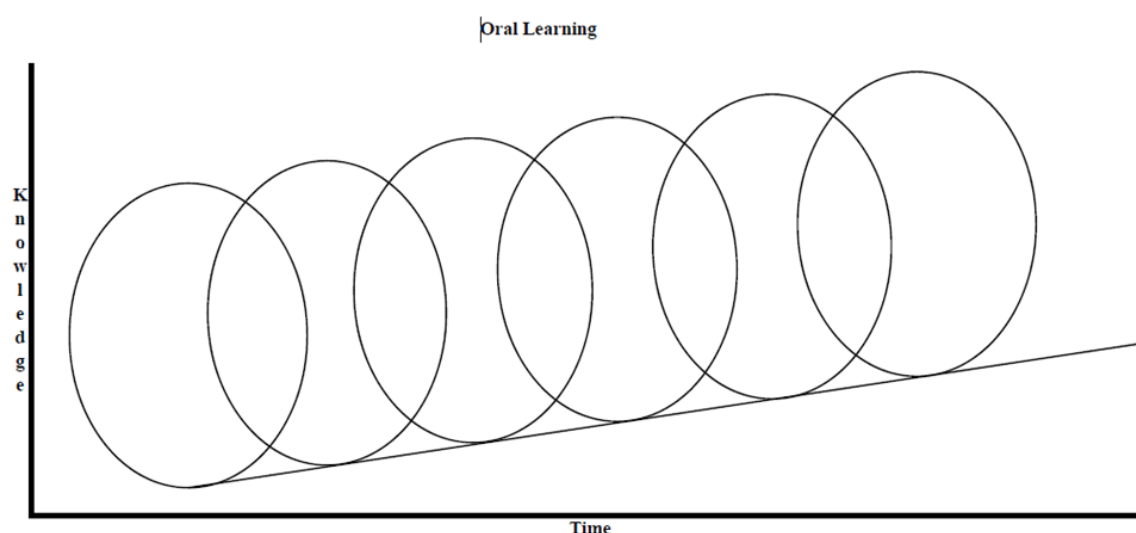
The frustration concerning the lack of training became louder when in the next reflective journal, where RP4 repeated his view almost word for word (RP4). RP4 then saw a bigger picture of how mentoring PNGAs should function in PNG when he observed:

We've seen most of the Treasurers, or even, I would say the accountants; they are not doing the balance sheet; they doesn't even know the Caseware and only people coming in, flying in and doing the balance sheet and going out. And tell me this is not a mentoring thing; mentoring is when we fly in, we teach the people what to do. (RP4)

Mentors and PNGAs need specific training at the beginning of the mentor relationship. The mentor and PNGA should receive individual training even if they receive identical training materials. While I individually trained the mentors and PNGAs, there was no follow-up due to the lack of understanding of the repetitive and cyclic nature of oral learning. Where oral culture heavily influences a PNGA, regular training becomes a higher priority. Figure 6.2 illustrates the circular and repetitive trajectory of the training needed to reinforce the knowledge of the PNGA.

Figure 6.2

Oral Learning Process



Generated for this research

PNGAs shared their experiences of CPD and how some training was valuable, and others were meaningless. While all preferences and needs of participants can never be satisfied in formal CPD training (Murphy, 2017), the SDA Church is missing the opportunity to leverage learning in the workplace by not offering CPD. It is important that training is ongoing, and both mentors and PNGAs need regular reskilling.

The training stories told here show the strong desire of the PNGA to receive meaningful and targeted training. They are passionate about doing their best but are frustrated by the feeling of being hamstrung by poor planning and ill-fitting training. A well-conceived and implemented mentor program can enable ongoing training within the mentoring relationship as an effective professional development for PNG Accountants. Table 6.10 provides a springboard for the PNGA and their mentor to discuss how they can manage ongoing training and review the mentor relationship.

Table 6.10

Questions for Training

Questions on Training	Outcomes to be Achieved
Who is responsible for the training of the mentors and the PNGAs?	Mentoring in a professional environment is uncommon, so the mentor and PNGA need training on what to expect in a mentoring relationship.
Where does that training take place?	The training needs to be in the workplace, and the individuals taken aside where distractions are limited so the training can be tailored and specific.
How often should a review session take place?	Review sessions should be not less than six months.
Why are review sessions recommended at six monthly?	I observed that the mentor program in this study began to fail after 12 months; the program lost focus. Without the additional review, the mentor program begins to disintegrate.

Cross-Cultural Capacity

Culture in PNG is complex and may not be understood by the casual observer. Not only does the PNGA need to juggle a chirographic and oral environment to function in a cross-cultural environment, but within PNG, there are hundreds of cultures. RP4 recognised this when he reported in his journal a cross-cultural challenge in mentoring RP3:

Again, we are from different cultures; RP3, her culture is totally different from my culture. And the workers here, they all come from all different cultures. So, during night is a bit difficult for us, especially when it comes to the Melanesian society. (RP4).

RP4 was even more specific in identifying culture clashes when he identified the need to set aside cultural norms for a workplace culture.

But again, we face a problem now here, RP3 is not following instructions given, and I talk with her, I sit with her, and every time I talk to her and sit with her, she used to cry. And the recent one I talked to her, she said, 'I can't change; that's part of my culture, that's part of attitude, I can't change'. But I told her please, your culture when it comes to your work, you need to adjust some of your cultures. (RP4)

RP4's comment raised the need for PNGAs to operate in a hybrid culture, in a third space, and building a unique PNG accounting culture in this environment is to be encouraged.

RP4 was astute enough to understand that the mentor program had the chance of failing if the cross-cultural intricacies were not understood and managed when he astutely observed:

This mentoring program is really very good initiative, as I would say. And it all depends on each one of us, the mentor and the mentee. Our culture and also our family culture, society culture and many, many

cultures. That is why maybe it is not really working effective. For me, at the first place, I thought that the mentoring program will be so useful for me to improve my work performance, to be able to get new skills and ideas of doing things. But as the time goes by, I realise that the program is not working. I can't really say the reason, but my mentor would be able to know the reasons. (RP4)

The recommendation to check with the mentor signifies an awareness of a process beyond his current understanding. As noted elsewhere, I accepted roles in PNG (1994-1995 and 2019- 2023), where I could observe outside the research paradigm. Regional variations contribute to the need to be cross-culturally aware when matching and creating mentor relationships. Many observe cultures across national boundaries; however, in PNG, the mentor program must be aware of cultures within the country and include this challenge in the structural framework. Cross-cultural capacity and awareness have direct impacts on PNGA's mentoring relationships. If not managed well, they can stifle the mentoring relationship, even causing it to collapse.

PNG, a country with over 800 languages, requires a better cross-cultural understanding than many other environments. There are different cultural expectations within the country's cultures and understanding the chirographic culture. For example,

- i. Highlanders are very involved in a cultural bride price program, which is important to them;
- ii. Many New Guinea Island cultures have a matrilineal line, where women have a significant say in land decisions; and
- iii. People from the coast think and react differently to those in the Highlands.

These differences affect the way men and women think and the way they mentor. When the PNGA interacts with a corporate Western-based organisation and accounting system, they respond differently again. A cross-cultural mentor

relationship is likely to occur in a PNG context, so collaborative discussion of the questions in Table 6.11 needs to be a high priority.

Table 6.11

Questions for Cross-Cultural Capacity

Questions for Cross-Cultural Capacity	Outcomes to be Achieved
What does the organisation need to be aware of when cross-cultural mentoring occurs?	With so many different oral cultures, there are a variety of responses from PNGAs. The mentor and PNGA must converse and work out their cultural distinctiveness to respect each other.
Where do cross-cultural issues occur? Consider - Cross provincial differences - District differences - International differences - Oral v Chirographic thinking - Patrilineal v Matrilineal differences	Cross-cultural issues are likely to occur in every mentoring relationship. Refer to Chapter 2, Table 2.3 and Table 5.2. The PNGA has an integrated worldview. Western culture separates life into scientific, political, economic and personal spheres.
How can the mentor model be modified to respect the participants' cultural values? Gender expectations are usually culturally driven, so this question is also asked in the gender mix component.	Reporting and evaluation systems may need to be adjusted to intentionally focus on recognising cultural interactions. Meetings may need to be open and visible to others if they are mixed gender or if one of the people is a single woman.

Adaptability

The need for the ability to adapt was highlighted in the previous section on cross-cultural capacity; however, adapting the mentor relationship is also needed when the PNGA experiences change, such as in the case of childbirth, death and transfers. RP3 shared the challenges she faced around maternity leave; in this vignette, the organisation failed to adapt. RP 2 shared the challenges in her multiple moves for appropriate accommodation. RP1 spent the mentor program in one location but did not adapt to his additional responsibilities. The mentor relationship often needed to be adaptable due to unforeseen absences from the office, thus breaking or holding back the mentor relationship. The mentor and PNGA need to discuss adapting the mentor relationship to create stability over time; however, only one PNGA spoke about the need to be adaptable in a mentoring relationship and demonstrated his adaptability as a PNGA and mentor.

RP4 shared how much he needed to adapt his interactions after moving from a coast-based LAO to a Highlands LAO. He shared how easy it was to joke around with the first office, and on transfer, he learned quickly, they don't joke. As he shared, the first thing he needed to do was 'I must not say anything before I, you know, interact with each other and need to know the culture'. Being adaptable required RP4 to change. He shared in an interview:

In some part of the country, especially in the highlands, we use parables to talk, use parables. So, when I came first, I introduced myself, new to the district, that I am from coastal, I don't speak parables, I am straightforward. (RP4)

At a later time, outside the research timeframe, RP4 reiterated the need to adapt and take the time to observe the subtleties of each region to create healthy relationships.

Not only does interaction between two people require adaptability, but the program needs to adapt at times, too. Adaptability is necessary should there need to be a change in the training module's frequency or length, as this will depend on PNGA's capacity to understand the new component's workload. For example, the

Table 6.12*Questions for Adaptability*

Questions for Adaptability	Outcomes to be Achieved
Does the program need to be structured to account for legal requirements, company policy or cultural sensitivities?	Copying and pasting an existing mentor program brings underlying assumptions that may not apply to the PNGA. A suitably adapted mentor program to meet the specific needs of the country, work environment and PNGA creates an effective professional development tool.
What part of the structural framework is adaptable? Are there parts of the framework that are not applicable?	Adapting the mentor model may occur in at least the following components, Oral or Chirographic worldview (See Table 6.1 Oral /Chirographic Culture Mentor Mix, Time Frame, Cross Culture and Gender Mix)
How adaptable is the structural framework without losing the program's integrity and enhancing outcomes for the PNGAs?	After considering the above question, there needs to be a balance between a simple and overly complex model. Removing too many components may compromise the program.
When can a mentor program be adapted? Is it possible to change a mentor program part way through, and if so, what can be changed?	Ideally, adaptations occur at the commencement of the program; however, as the PNGA and mentor meet and circumstances change, adapting the program is encouraged if it maintains or enhances the existing relationship.
How do we undertake that adaptability?	

program needs the flexibility to cater for mixed-gender relationships to ensure a trusting and healthy working relationship. As the research has demonstrated, it is necessary to consider whether PNGAs are operating in a one-on-one mentor

environment, in a group learning setting, or in a situation where one mentor works with multiple PNGAs.

Introducing a mentor program designed and operational in another country will require some adaptability. Still, introducing a program is possible with appropriate consideration. Brady and Curtin (2012), in their study *Big Brothers Big Sisters Comes to Ireland: A Case Study in Policy Transfer*, note that mentoring needs to be contextually driven to meet the needs and mirror values of time and place in which it occurs. The mentor program's structural framework may require adaptability in the following circumstances: mixed-gender, PNGA transfer or a change in matching PNGA and mentor.

Creating a tailor-made mentor model requires careful consideration, as PNGAs and mentors need to consider many variables. Regular meetings can enable the mentor and PNGA to evaluate and adapt the mentor relationship as circumstances change. Striking a balance will enable the PNGA and mentor to understand each other and meet the goals outlined in the aims and objectives component.

The ability to adjust the mentor relationship keeps the mentor relationship flexible; however, this can be a challenging process in PNG as the PNGA is less reflective and may miss the signals indicating changes are necessary. For this reason, discussion between mentor and mentee of the questions in Table 6.12 can assist in investigating and adapting the mentor relationship in order to provide an effective mentoring program as a professional development tool for PNGAs.

Gender Mix

How genders mix in a work environment in a country that has patrilineal and matrilineal cultures was going to be an exciting area of the mentoring experience to explore. I paired the PNGAs with the following sequences to explore how genders mixed; two male–male pairs, a male–female pair and a female–female pair. The potential female–female pair did not eventuate after RP2 changed mentors due to the lack of response from her designated mentor. RP2 was the only woman in the first

LAO Treasury team. RP2, like RP3, had initially worked in a mixed-gender office; however, she was not the only woman in the team. In a new work environment, RP2 had the opportunity to work in a mixed-gender environment, and she noted that in her experience, 'in PNG culturally we say, we have male and female leaders, but we in the office, we are all the same. Whether female or male. But obviously, as the team leader, you get to oversee' (RP2).

In a modern professional office, it is normal to find people of different cultures and genders, but given the complexity of gender relationships in PNG, it was considered important to recognise the implications of a mixed-gender mentor relationship. Research participants, after they had opted in, were selected and matched to investigate the effect of mixed-gender mentor relationships. In its current form, PNG cultures are predominantly male-orientated. In most offices, the mixed-gender staff worked well together; individuals had areas of responsibility based on skill rather than gender. However, while on maternity leave, the Officers of the LAO directed her to move so they could reallocate the house she was using. The directive left her distraught as she expressed, 'So frustrated, they don't care! When someone is in maternity leave' (RP3). On reflection, RP3 thought the matter did not warrant the urgency expected by the LAO, and she believed the urgency of the directive was due to gender bias. As recounted in this story in Chapter 5, it was less than ten days after giving birth, and moving house was almost impossible with her restricted ability to move and weight bear. It can be said that there was a lack of understanding of the rights of female employees.

On one occasion, I met with an entire Treasury team to discuss several issues, including the working environment. The team indicated that there were no problems in a mixed-gender team (Group interview, 24 November 2016). Interestingly, there seemed to be no issues in the workplace with men and women working together; they could work together quite well. However, navigating a gender-mixed mentor relationship needs to be handled with care. I observed no bias against women throughout the study; however, a more rigorous study may provide an understanding of the similarities and differences between the working habits of each gender.

Table 6.13*Questions for Gender Mix*

Questions for Mixed-Gender Relationships	Outcomes to be Achieved
What are the cultural, practical, financial and emotional challenges when an organisation creates a mixed-gender mentor program?	Acknowledging cultural expectations addresses the organisation's commitment to creating a healthy working environment. A mixed-gender mentoring relationship needs to locate the desk in a position where the integration of visibility and privacy of the physical office space where the PNGA and mentor work can work together. The employer may have increased financial expenses when they offer specialised accommodation for women PNGAs. Addressing cultural, practical, financial and emotional needs limits the potential of creating an inappropriate relationship.
What safety protocols need to be set in place if there is a mixed-gender mentor program?	Chapter 2 addresses safety protocols and doesn't need to be repeated here.
Where should employees be in the office if a mixed-gender mentor relationship exists?	Women can be allocated offices within the typical office space to create a safe, open, and accessible office. Women should avoid being allocated remote offices or desks in corners.
Is the PNGA of an age where child raising will be part of their life? What policies and general employment expectations do the organisation and mentor need to know and implement should the PNGA need access to maternity or paternity leave?	While there are two questions, they are linked. In a changing employment environment, employers and mentors need to be aware of employer-based working policies and general national applicable expectations. It is necessary to factor these policies and expectations into the mentor program.

From the limited data gathered in this study, it appeared that a mixed-gender mentor relationship did not negatively impact the PNGA's mentor relationship.

Two of four PNGAs engaged in a mixed-gender mentor relationship during the study, and the mentors and other staff respected the female PNGAs. Addressing the mixed-gender program in the initial training heightened the awareness of the potential problems and enabled the participants to take appropriate action. Consideration of the mixed-gender component may not be necessary for many mentoring programs, but as women find themselves in more accounting roles, organisations and mentors need to broaden their understanding of their responsibilities when women are employed. When creating a mixed-gender mentor relationship, the questions in Table 6.13 require consideration.

Selection and Matching

The selection and matching of the mentor and PNGA cannot be a random process; it needs thoughtful analysis to create the mentoring relationship. At the commencement of the study, I was unfamiliar with the PNGAs who volunteered to participate in the research project, so I discussed matching the mentors and mentees with people who were familiar with the mentees and acted on the advice provided.

RP1's mentor was his supervisor, and this arrangement remained unchanged throughout the study. While this provided a significant opportunity for growth, it failed to materialise. At the final interview, I asked RP1 to reflect over the past three years and assess the program. His response was: 'I thought was just for me to help you to give information on your study and something like that, without freely seeing that it will give me more'. As the conversation continued, RP1 shared a new thought:

He said, 'It also open my mind that I have to get something, you know – something is not done to me, I need that one, that's how I am seeing it now', and then he finally admitted, 'I would say, for the past three years, I think, I been doing the something, same old thing' RP1. The late recognition that things could have been different, an opportunity missed, was a disappointing reality for RP1 and me. Whether the failure of this mentor relationship was due to a mismatch or clash between oral and

chirographic cultural backgrounds, or between one PNG subculture and another, is not clear. The failure could have been due to a clash between individual personalities, but a cultural mismatch of some sort seems likely.

RP2 was initially matched with another female mentor as there was an opportunity to observe a female PNGA and female mentor relationship; however, this relationship failed to start. As an observer, I was encouraged to see RP2 take the initiative and search for another mentor, indicating a strong desire to engage in a mentoring relationship. In an early reflective journal, RP2 recorded,

As it was nearing the end of August, I didn't receive any response from my mentor at another LAO, so I decided to change mentor, and I felt that having someone I'm working with much better. I've contacted Russell, which he agreed upon the reasons I provided and also considering all the factors that made me request for a change. [The new mentor] was contacted, and he agreed to be my mentor.
(RP2)

The biggest challenge in creating mentoring pairs was knowing that some mentees had mentors outside their LAO. Because physical distance affected training, as discussed, it was seen by participants as an important consideration in matching mentor and mentee as well. Matching a mentor and mentee across two LAOs was tentative, as there was uncertainty about how well the two parties would connect. One of the clear messages RP4 expressed in interview and journal was the need for the mentor and PNGA to work in the same office, so the mentor and mentee can sit down and work through specific challenges together (RP4). Throughout the study, RP4 constantly found the separation from his mentor difficult, commenting in one of his journals,

We can't really spend enough time, and I've seen that it doesn't help; probably spending at least a day with him will be more better than just 2, 3 or 5 minutes phone call because, with the emails, things, things is not working out as well. (RP4)

It made a difference for RP2 when she experienced a change in mentor and had the mentor in the same office. She could call him and get immediate assistance when the mentor shared the Treasury office space, as she recorded in her journal (RP2).

Understanding the complexity of a PNGA mentor program was not lost on RP3 when she observed the mentor program needed time, effort and hard work with the mentor and mentee working together to exceed the organisational goal in accounting. RP3 concluded that ‘when we have this program in place, I’ve seen that it trains our mindset towards meeting the goal of the organisation’ (RP3).

RP4’s mentoring experience was more complex than the other participants. Firstly, he experienced a mentor who did not share offices. Secondly, he provided mentoring for staff in his office, and then, thirdly, he tried to continue mentoring RP3 once she transferred to another LAO. After his own experience as both mentor and mentee, he observed, ‘That is why I thought that if both mentor and mentee are in the same office, it will be more better or it will work freely’ (RP4).

Selecting and matching mentors to PNGAs has been a real challenge in Papua New Guinea because of the difficulties, including but not limited to,

- i. Locating PNGAs and mentors in different offices creates knock-on problems of
 - a. distance,
 - b. communication, and
 - c. allocating time to enable the mentor and the PNGA to meet face-to-face.
- ii. When transferring PNGAs to another office, it may result in a new mentor, and
- iii. A mentor influenced by ‘Big Man’ may fail to pass on vital learning.

Contextual challenges and cultural values can contribute to a breakdown in the mentor relationship, adding to the complexity of identifying appropriately experienced mentors. In short, a mentor needs a skill set that includes but is not limited to

- i. An appropriate disposition,
- ii. Suitable experience, and
- iii. Ability to hybridise and integrate cultural values and accounting culture.

Given these challenges, selecting and matching mentors and their PNGAs is critical to the success of a mentoring relationship.

Selection and matching of a mentor to a PNGA are crucial; Figure 6.14 provides questions which will assist in identifying the best mentoring partnerships and alternatives, and in avoiding poor match outcomes.

Table 6.14

Questions for Selection and Matching

Question on Selection and Matching	Outcomes to be Achieved
Who is responsible for the selection of the mentor/s and PNGAs?	Allocating a mentor cannot be randomised or taken by chance. Personalities influence the success of a mentor program. Where possible, a person with mentoring exposure or access to a mentoring program should carefully select and match the mentor to the PNGA.
Is the selection process made by an individual or a committee?	I have seen illogical decisions made by committees because individuals derail the agenda for their own purposes. It is recommended the selection process is made by a well-resourced individual who can analyse and allocate people and create suitable matches.
What are the organisation's criteria for selecting the mentor?	The mentor's expertise and willingness to share information and support a PNGA are major considerations for their selection.

Question on Selection and Matching	Outcomes to be Achieved
What are the organisation's criteria for selecting the PNGA??	Selecting the PNGA includes consideration of their personality, qualifications, inexperience and potential for professional growth.
What is more important, personality or expertise?	Because mentoring relies on the ability of the mentor and PNGA to get along, it may succeed or fail in personality-based interactions.
Where does the matching process occur? Is it a regional head office responsibility, or does it happen in a local office?	In the PNG context, LAOs mimic the regional office leadership practice. If modelling the selection and matching process creates positive outcomes, then LAO mimicry has a higher chance of success.
If a single or a series of evaluations indicate a dysfunctional relationship, what point is intervention taken to remedy the situation?	Regularly using the evaluation and reporting system should identify where the intervention occurs or if the mentor program is terminated.

Additional Relationships

In an environment where distance, lack of communication, or Big Man culture can derail a potential mentoring relationship, a PNGA needs to consider alternative supporting relationships. This occurred when RP4 experienced a lack of contact with his assigned mentor and, while retaining his mentor, chose to look for additional mentors. RP4 shared that he was spending time with a new advisor:

I've seen that, but on the other hand, also there is an email, but when I send email to people like [self-selected mentor] and [another contact for advice], all those people they used to reply my email as soon as possible, I seek advice from those people. But when I send to [my mentor] and [the CFO] and whosoever at the [CAO], at this time,

from January, as I have said, some of my emails have never been replied. So, I assuming that there is a work pressure, work pressure at [CAO]. That is why most of the times, I seek advice outside. (RP4)

These additional relationships continued throughout the study (RP4).

RP1 did not contact his fellow research participants as he suggested early in the mentor program. Given the isolated location and regular disconnection from the world around him, his choice to stay local was reasonable. RP2 and RP3 also did not search for additional relationships, as maternity leave appeared to be the most likely reason for the limited professional relationships. However, a PNGA should not rely on one source of information and training.

Staff turnover was another factor in PNGAs not engaging with others outside the mentor program. The time to reset and restart a new mentor relationship left little time to engage in other professional contacts. Transferring PNGAs from place to place has complicated maintaining a mentor relationship. RP3 faced this experience when transferred between LAOs. Due to staff turnover, the second LAO presented RP3 with three mentors in 18 months.

While the employer may provide a mentor, the PNGA is responsible for growing and building their professional skills, but often, the PNGAs did not see the need to engage with other, more financially experienced personnel outside their office. While not critical, PNGAs need to be encouraged to identify other individuals, and to engage in additional relationships as they enhance and support their mentoring relationship. No matter where a PNGA may be based, they should be encouraged to build informal as well as formal mentor relationships. This increases their learning ability and allows them to ask questions without being looked down upon, especially in cases where the Big Man culture may influence the mentor-mentee relationship. For example, RP4 created alternative informal mentor relationships when it became apparent the distance, the mentor's lack of communication and workload restricted access and limited face-to-face visits. It is also critical to create additional mentor relationships to substitute for the first mentor when the mentor relationship is suspended or breaks down.

To encourage the PNGA to search wider for additional support, the mentor and PNGA need to discuss the questions in Table 6.15.

Table 6.15

Questions for Additional Relationships

Additional Mentor Relationships Questions	Outcomes to be Achieved
What sort of additional mentor relationships should be encouraged?	Recommended group work may be considered peer mentoring (Jackling & McDowall, 2008); it may reduce the influence of the Big Man culture.
Where can PNGAs be encouraged to identify an additional mentor?	As demonstrated, communication and distance provide significant challenges in creating face-to-face interaction with others outside the office. Identifying someone prepared to share their knowledge at in-house training, local CPA professional development events, or other meetings may become an additional mentor. The challenge for all PNGAs will be making time or getting access to their additional mentor relationship.
Why should a PNGA search for more than one mentor?	Each person brings a unique perspective to a learning environment. Where one person may not have the specific knowledge, an additional mentor may fill the gap.

Accounting is a career where PNGAs can specialise. Learning from multiple mentors can provide a breadth of experience a single mentor cannot provide. If a PNGA loses a mentor, for whatever reason, another person can take over without slowing the learning opportunity.

While some components can stand independently, others are linked and need cross-checking for continued model improvement.

Chapter Synthesis

This chapter addresses the second Research Question as to how the framework for a mentor model, devised at the beginning of the research trajectory, could be improved by listening to the stories of the PNGAs, and identifying the factors that affected them personally, and in their practice as accountants. The reviewed and revised model presented in this chapter includes a new twelfth component, Oral or Chirographic Culture, to be explored collaboratively by mentor and mentee, in order to create a third space where they may productively and comfortably engage in their mentor relationships. Its positioning at the top of the cycle of components in the depiction of the model in Figure 6.1 is meant to imply that it is considered as foundational in establishing a productive relationship between mentor and mentee.

A second important innovation demonstrated in this chapter is the table of questions added to each of the already existing eleven components of the model. These questions are intended to aid in the creation of a third space where the PNGAs take responsibility for contributing to the success of their mentor relationships, and their professional learning and practice. The questions are designed to encourage more critical thinking skills on the part of the PNGAs in cases where this is unfamiliar to them, and more understanding on the part of mentors who are unfamiliar with the contextual challenges and cultural values of their mentees.

When contextual challenges and cultural values are understood, the mentoring framework aligns better with the PNGAs' work environment. RP4's comment could become the objective for every PNGA:

When they get the knowledge, they implement the knowledge, and the result is our report is on timely basis, our operating statement is on timely basis because our recos are done on a timely basis, our T&O is processed on timely basis, and we are ahead of every LAO in [the country]. (RP4)

A well-trained PNGA is an asset for any organisation, and as the PNGAs look ahead; they recognise something needs to change, and they appreciate the mentoring journey despite the shortcomings as they realise,

Yes, [pause] one thing I've seen so far is, from the accountants; definitely, they will be going to be the CFOs after 10-15 years when these old folks retired and go home, so they must be some system or policy in place so that they will train us, they will make sure that accountants must be in the position to be the next treasurer. (RP3).

CHAPTER 7: CONCLUSIONS AND RECOMMENDATIONS

This thesis documents the quest to develop and provide an improved, effective professional development program for PNGAs working for the Seventh-day Adventist Church in PNG. The necessity to find a way to provide better mentoring for PNGAs, and ultimately, a higher professional standard of accounting, became evident to me when comparing my experience in various accounting environments within the Church in Australia, New Zealand and PNG. As the Review of Literature confirms, the performance level of PNGAs in general, is lagging behind that of their counterparts in Western countries.

An Action Research approach was perfectly suited to this quest, where the problem was explored with a view to developing an improved mentoring model that would enable the PNGAs to better understand the professional standards required, and learn how to achieve them. It began by investigating the PNGAs' working experiences, to discover what factors affected them as they participated in their mentoring relationships in the workplace. For this purpose, the following question was asked:

Research Question 1: What factors influence PNG accountants as they participate in a mentoring program in their profession?

Two main clusters of factors were identified by exploring the lived experience of the PNGAs in the study through a phenomenological lens. These data were collected by means of semi-structured interviews and reflective journal-keeping, and augmented by my personal observations. The first cluster consisted of contextual challenges, some of which LAO administrators can help manage with good governance and planning. These challenges were presented and analysed in Chapter 4. The second cluster comprised cultural values, recognised as being more permanent; however, with planning and intentional selection, some cultural values can be included in a mentor program, while others need to be managed to limit the impact on the mentor program. The cultural values impacting the mentoring relationships of PNGAs are presented and analysed in Chapter 5.

For the second phase of the Action Research approach adopted for this study, a second question was asked:

Research Question 2: How can the mentor model's structural framework components be reviewed and revised to enable effective professional development for PNG Accountants?

An untested version of a mentoring model was constructed after searching the literature, then reviewed and revised in the light of findings answering Research Question 1. The participants also helped identify issues in the mentoring relationship, which assisted in reviewing and revising the structural framework, enabling a more refined program to be made available as a tool for effective professional development for PNGAs. Implementation of the model may transform the PNGAs' expectations, leading to better-trained and experienced accountants. Long-term outcomes may include greater job satisfaction, better financial reporting and better decision-making by administrators.

Contribution to Knowledge

The significant contribution to knowledge of this research is two-fold. While there are many books and journal articles on mentoring, they do not give sufficient consideration to what components would be required to construct a bespoke mentoring program. Consequently, the first original contribution of the present study is the collation of the known eleven components into one location, which was regarded as a prerequisite to developing an effective mentoring program. The structural framework was then extended by adding a series of tables outlining questions and their purpose or expected outcomes for consideration when constructing a bespoke program for mentees and mentors.

The second important contribution of this research to knowledge was to highlight the importance of understanding the embedded differences between oral and chirographic cultures, and their impact on learning in a mentoring relationship, and consequently, on performance as a professional accountant. Much of the mentoring literature assumes a chirographic base for mentor and mentee; if this

assumption remains unchallenged, many of the world's cultures may not experience positive learning outcomes for their accountants. Given the oral background of PNGA culture, identifying and recognising the PNGA's level of expertise or comfort with chirographic modes must be an integral part of any mentoring program, as it creates an understanding that supports better information sharing. PNGAs are foundationally oral-cultured, so the disconnect between the mentee's oral culture and the chirographic teaching methods needed addressing.

For these reasons, an additional component with associated questions for mentor and mentee, aimed at understanding their respective cultural backgrounds, was included in the structural framework. Identifying and understanding the failure points in the original mentoring model enabled the construction of a better program. An example of how addressing cultural issues can lead to positive outcomes is the failure of the *Big Brothers Big Sisters* program in the United Kingdom mentioned in Chapter 2, and its success in Ireland after taking cultural context into account. Similarly, modifying the mentor model constructed for this study by adding the new oral or chirographic foundation component creates the opportunity for the PNGA to learn and thrive in a third accounting space between two opposing cultures.

Contribution to Practice

This research seeks to directly influence the lives of PNGAs by providing a more meaningful mentor model that focuses on the mentee and how they learn. Exploring the lived experience of PNGAs enabled identification of numerous contextual challenges and cultural values that have influenced professional development, as presented in Chapter 4 and Chapter 5, and will continue to do so. A revision of the mentor model also identified shortcomings, and the participants suggested recommendations for improving it.

Many PNGAs begin their career in accounting unaware of the gap they will face daily when transitioning between an oral culture and a highly functional, literate accounting career. This research enables the PNGA to engage confidently in a mentoring relationship, as the structural framework used to set up the specific program encourages the individuals to:

- i. Look within to understand how they learn; and
- ii. Learn to look beyond and understand.

The journey for the PNGA is both personal and corporate. As they learn and understand, they will have personally benefitted from the effective use of mentoring in their professional development.

The adoption of an Action Research approach for this research also contributes to the PNGAs' on-going practice, in that it provides a structured path for PNGAs so that they can continue to learn and develop. Following the rollout of the revised Structural Framework for a Mentor Model in PNG, the five steps depicted in Figure 3.1 can be repeated in collaboration between mentees and mentors, enabling the PNGA to continue this journey. To reiterate, the cycle of five steps are: investigate, identify need and plan for change; implement the change; collect data concerning the impact of the change; analyse and interpret these data; and provide a report.

Recommendations for Practice

Install the Revised Mentor Model

The first recommendation for practice is the adoption of the updated Mentor Model Structural Framework. Creating a workbook that documents the background of the mentor model and presents each component with its associated tables would allow the mentor and PNGA to build a mentor program before it commences. Included in the workbook should be preparatory activities such as updating job descriptions to guide several components such as aims and objectives, recording and evaluation, timeframe and adaptability. Execution of the mentor program should begin with the mentor and PNGA understanding the implications of an oral, chirographic or mixed mode of delivery.

Organise the Rollout of the Revised Mentor Model

The location and length of the mentor program are interconnected elements. It is recommended that the PNGA and mentor work in the same office to create a

robust mentor program that takes advantage of the most skilled finance individuals in the SDA Church. An existing training program exists in the CAO, so continuing and upgrading this program creates an immediate opportunity to build a third space for PNGAs. The CAO must take the lead on formalised training and significantly increase resources to train PNGAs, as they are better resourced and large enough to manage a mentoring program where up to three individuals may be engaged in the same learning profile. Most LAOs do not have the resources such as time, money and space to implement a mentoring program. Creating a group learning environment creates the capacity to use the group narrative to mentor more than one PNGA.

Currently, these PNGAs are insufficiently trained before being transferred to other employment due to the demands of qualified and experienced staff from LAOs. The CAO should incorporate a cascading process into the training so that one new graduate is employed each year, enabling the training period to extend beyond a year. As demonstrated in Table 7.1, the cascading program allows longer mentoring of PNGAs.

Table 7.1

Recommended PNGA Training Schedule

Year	Year 2	Year 3
Graduate intake 1	Graduate intake 1	Graduate intake 1
	Graduate intake 2	Graduate intake 2
		Graduate intake 3

As identified in Chapter 4, the CAO must exclude the mentored PNGA from transfers until the mentor program ends. The CAO must also manage this program by creating a position or using an existing role to focus on mentoring and training the PNGA in the office's treasury department. If other duties are allocated to this role, they must be subservient to the training responsibility. Before transfer, the PNGA

must complete a checklist to complete the mentoring program. The checklist of learned skills should include but not be limited to those listed in Table 7.2.

Table 7.2

Skill Improvement Checklist

Skill	Achievement	
	Pass	Continue to learn
Complete and clear outstanding items on monthly reconciliations		
Understand and actively collect accounts receivables and pay accounts payable		
Reconcile and transfer outstanding items on clearing accounts		
Submissions of monthly operating statements for at least two years		
Minimum of five quarterly financial statements		
Minimum of two attempts to complete end-of-year financial statements		
Complete financial statements through the CaseWare Financial Software for quarterly and annual reports		

Ensure Commitment to Professional Development by the SDA Church

The SDA Church must commit to annual professional development programs for finance staff, using oral learning techniques such as group narrative focusing on policy and its implications on the accounting process. Generic and general professional development does not address the unique accounting processes found in the SDA Church. Where appropriate, presenters need to cover a wide variety of subject matter relevant to contemporary issues within SDA Church governance and finance policy. Recommended topics include, but are not limited to, the application

of accounting standards, understanding risk management, Church policy review, performance reviews and expectations in a not-for-profit context and work-life balance. Implementing this recommendation can be commenced immediately and continue indefinitely.

Address Contextual Challenges

The ability to participate in an effective mentor program is impacted by inconsistent power supply. To support an uninterrupted mentor program, a comprehensive electricity management plan needs to be developed and followed through with SDA Church leadership at the highest levels in PNG. Every endeavour must provide employees with the most conducive work environment. As noted above, downtime is not limited to the lack of electricity but also to lost time as the staff are no longer working. Should this process be undertaken, it would require including an ongoing capital expenditure and maintenance budget in budget setting and operational action.

As discussed in Chapter 4, the PNGA's experiences in accessing suitable housing demonstrated another significant contextual challenge. When housing was inadequate, the PNGA's ability to access and benefit by the mentor program was impacted. Housing has been, and remains, a long-term challenge, and the responsibility of the LAO is to act to mitigate the situation. Where possible, they must continue to commit resources to provide houses based on need (i.e. families and single employees), not status. They must ensure that compounds are adequately fenced and secured, and are spacious enough to provide for gardens and social interaction areas, so that a holistic lifestyle is possible. In addition, employers should provide basic transport services to ensure safe transport to and from work for PNGAs where compounds and offices are located on different sites.

Consider Cultural Values

Cultural adaptation may be possible, and a PNGA may address the challenges through hybridisation and the creation of a third space. The PNGA and their LAO administration team need to build a collaborative approach to managing the possible

disruption caused by the integration of the different cultural values. For example, group narrative has proven to be a practical training concept as it uses a cultural learning structure that assists accountants in undertaking end-of-financial-year reports ready for audit. The annual specialised professional development program strengthens the mentor program and creates transparency as it invites parties to mingle and see the program in action.

Wantok is a broad description of the extended family experience, essential for the cohesion of the small-scale oral society of which the PNGA is a member. It has advantages, but increasingly, it imposes pressures that negatively influence the PNGA. For example, there have been occasions when an employee will approach a supervisor with the request to disallow a specific situation. Shortly after the request, the supervisor will have to intervene in a dialogue between the employee and a third party. The employee cannot culturally say no to the third party's request, but the supervisor can without causing a cultural embarrassment for the employee. Wantok, Big Man, and Politics are unlikely to change as they are major cultural components, as discussed in Chapter 2. They may be regarded as core values, creating a permanent and constant pressure point, so their management is critical. One of the SDA Church's existing policies is to employ staff outside their home province as a distancing measure; continuing this policy is strongly supported. By designing the limited accessibility of the Treasury offices, the PNGA does not have the pressure of Wantok requests. Providing protection supports the integrity of the PNGA and its mentor program and contributes to mentoring being an effective professional development tool for PNGAs.

Another culturally-based challenge that clashes with a chirographic-based career is the constant interruptions and expected access to the PNGA while they are in the workplace. When a PNGA's office is isolated from general public access, they can better concentrate, meet their responsibilities, and engage in a mentor relationship. It is recommended that all future Local Administrative Office building designs factor in the capacity to restrict public access to Treasury working spaces. The structurally designed impediment in accessing the PNGA also allows the PNGA to be unavailable without upsetting cultural expectations. Reducing interruptions

allows the PNGA to engage more fully with the mentoring relationship, resulting in a better professional development outcome.

Sensitivity to family and gender issues on the part of LAO Administrators is also recommended. The challenges faced by PNGAs as they attempted to balance their family and work lives in their cultural context were presented and discussed in detail in Chapter 5. Administrators need to become more familiar with working policies and their application to strengthen gender roles and family relationships, enabling PNGAs to create a work-life balance and commit time to an effective mentor program. A PNGA becomes a supportive and faithful employee when they are confident their families are appropriately cared for.

The recommendations above result from genuinely listening to the stories of PNGAs as they experience a mentoring relationship. The recommendations for practice are extensive; however, managing contextual challenges and integration or management of cultural values provides a clear way forward to creating an effective mentoring model as a professional development tool for PNGAs.

Limitations and Delimitations of the Study

While this study is not without limitations and delimitations, the findings provide a specialised and unique view into the contextual challenges and cultural values that inform the behaviour of PNGAs as they engage in a mentoring relationship. The implications of each limitation and delimitation are discussed as follows.

Limitations

The limitations of cost and time impacted on the scope of the study. With regard to cost, PNG geography challenges many activities, as mentioned in Chapter 4. Logistically, more than four research participants would have created a complex travel itinerary and increased costs beyond my leave and financial budgets. As regards time constraints, the initial time frame of two years was already extended to enable better data collection, but any additional extension would have stretched the completion of the study into an unreasonable time frame. However, it should be

stated that the extended timeframe provided the opportunity for the PNGA to trust me and share meaningful life events. Another limiting aspect was that the study was undertaken as a part-time project while working full-time and raising a family (single father). Balancing this context required attention to all components of my life; thus, time limits were created to balance several aspects of my personal life.

One unexpected and unavoidable event that impacted the progress of this study was the worldwide COVID-19 pandemic. My employment changed, which impacted the writing process, resulting in an unexpected intermission. The disruption delayed the writing process by 18 months; however, it provided a real-life feedback loop, an extension of the Action Research method used, to validate the usefulness of the group narrative developed in this study.

It must be admitted that different theoretical and methodological approaches from those used in this research have been developed by others, or could be developed in the future. However, the methods used in this study have provided a foundation to identify insights into the PNGAs' experience as they function in a cross-cultural context. While it must be admitted that the experiences of these four individuals may not reflect the typical experiences of all accountants in offices in the public sector, private sector or other not-for-profit organisations in PNG, the phenomenological approach to exploring the lived experience of the participants provided an authenticity and immediacy that enabled important insights to be brought forward. Also, due to the specific cultural markers identified in this study, it cannot be assumed that the study results are transferrable without further research. At least, it can be said that in using the structural framework for a mentor elsewhere, understanding local culture would most likely require attention before embarking on a mentor program.

Delimitations

The scope of the study was limited specifically to the lived experience of accountants in the SDA Church in Papua New Guinea, rather than including accountants outside the organisation or in other Pacific nations. Important reasons for this were that the literature review had provided evidence of a lack of knowledge

of the PNGA experience, and particularly the researcher's extensive experience working in the SDA Church accounting environment. Choosing PNG for the study setting enabled the use of preexisting contacts in planning and carrying out the research. Contacts in other Pacific countries were not familiar enough to support negotiating an alternate location. The choice to set the study within the SDA Church was made to limit the time and costs of negotiating with multiple employers across different sectors. Using a familiar system enabled better management of the travel requirements and the ease of entry into various workplaces across the country.

Another delimitation of the study that affected the selection of research participants was made on the grounds that the SDA Church organisation in PNG had no known history of mentoring. Taking into account my experience and understanding of a mentoring relationship as time-intensive, and the fact that a research project such as this would need to balance rigour against the time, quality, and quantity of collected data, I limited the number of research participants number to four. However, the fact that all four participants were accountants within one PNG not-for-profit entity created a balance. It can be argued that their aggregated stories provide general indicators of the complexity of providing mentorships in PNG.

While general indicators explored in this study offer a collage of life experiences of mentees that many in PNG can appreciate and empathise with, the mentors' experiences were not researched as such. This study focused on the PNGA experience; the mentor's skillset and impact were not specifically assessed. As mentioned in the Recommendations for Further Research section, the study identified that a mentor's capacity to provide adequate support and training influenced learning outcomes for the PNGA was crucial, and that further research addressing this would be valuable.

Directions for Future Research

This research demonstrated that the lives of the PNG people are seen and lived as a whole and not compartmentalised as they are in Western cultures. Exploration of the PNGA's world brought to light further areas of which we have limited knowledge; an inquiry into them is recommended as follows.

The study focussed on PNGAs as mentees; it is recommended to undertake a similar study to engage with mentors to learn the factors, including contextual challenges and cultural values, that influence PNG mentors as they participate in a mentoring program with PNGAs. The recommended research topics include how PNG mentors engage with their mentees, how PNG mentors disseminate their knowledge to mentees, how mentors can encourage reflective and critical thinking knowledge in their transfer methods, and if a Big Man cultural bias influences or limits knowledge transfer.

As real-life events in the workplace may be the final educator for many, action is required to create a feedback loop with universities and other education providers. This feedback loop should highlight the success or otherwise of the current teaching outcomes as they directly relate to the employability of graduates. Since a significant difference between PNG oral and the accounting chirographic culture has been demonstrated, research in an undergraduate environment is recommended to identify solutions to assist PNGA students in integrating the accounting chirographic into their culture. This research may need to be undertaken by an education specialist with experience across oral and chirographic cultures. Focus points for this research should include investigating how group work, integral to the foundational orality in PNG cultures, can be incorporated into teaching pedagogy and modification of core subject content to include various group work projects on real-life and problem-solving scenarios. Such an approach would better prepare a graduate for the workplace, where PNGAs could participate in a mentoring program that enabled them to develop in a third space between cultures.

One participant's experience in the research who benefitted from spending time overseas raises questions concerning the learning that would result from being exposed to Western accounting practices. Creating an exchange program that would provide learning opportunities overseas could also benefit PNGAs as they develop in their learning and professional practice, perhaps accelerating their understanding of the requirements of their role as professional accountants. Such an initiative could provide an opportunity to investigate how to mentor a PNGA better, providing opportunities for future research.

In building on the outcomes illuminated by this research, it is recommended that a further research program based on the updated Mentor Model structural framework be embedded in another Melanesian or South Pacific culture to determine if the principals can be applied outside the PNGA context. The research could be conducted within the SDA Church organisation in the Solomon Islands, Fiji, Tonga or Samoa, or in other accounting environments to determine if there are variances across private or public practice, other NGOs or government offices. Additional research into other sectors besides the Seventh-day Adventist Church where PNGAs are employed is needed to identify if similar challenges are faced. Specifically, it would be interesting to expand the study to include other locales in PNG and elsewhere to see if the cultural values direct the accountant's decision-making practices in private practice, government-owned enterprises and accounting firms.

An effective mentoring program prepares and enhances a PNGA's professional future. The study identified factors influencing PNG accountants as they participated in a mentoring program and uncovered an assumption that mentor models are chirographically based. Managing these factors includes recognising inherent disruptions between PNGA and accounting cultures. By integrating oral cultural components into a chirographic accounting process, the PNGA can create a new hybrid third culture. The integration process will assist the PNGA in walking between two worlds as they participate in their accounting career.

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Appendix 1: Human Ethics Research Application



Application for Ethical Clearance of Research Projects Involving Human Participants

HREC use only

HREC Register No.:

Approved ☐

Not Approved ☐

Returned for modification ☐

Research Project Title:	The nature of the lived experience of four PNG accountants when they engage in a mentoring relationship
Principal Investigator's and HDR Student's Supervisors Name:	Russell Strahan (Principal Investigator) Associate Professor Daniel Reynaud (Principal Supervisor) Dr Rick Ferret (Co-Supervisor) Warrick Long (Discipline Advisor)

WHO SHOULD FILL OUT THIS FORM?

This form is for the use of Avondale staff and students who intend to conduct publishable research involving human participants (including access to participants' files, specimens or personal data) and all research where Avondale staff and students are participating as subjects in research projects conducted by external persons or agencies. In the latter case, ethical clearance must be obtained by the external persons or agencies by applying for ethical clearance to Avondale's Human Research Ethics Committee (HREC).

- Guidelines for completing this form can be obtained by clicking on the hyperlinks in this form and are also available at http://www.avondale.edu.au/research/ethics_approval
- Students applying for ethical clearance should obtain the prior approval of the Faculty Research Committee or their supervisor. Avondale students do not need to complete this form when they are conducting [low risk](#), research involving human subjects which the student researcher does not intend to publish or report in a thesis. In these cases students first use the [Expedited Checker](#) to assess whether or not the proposed project needs to be submitted to the HREC for ethical clearance and if it does not, then apply directly to their Faculty Research Committee for review and ethical clearance using a brief [proposal](#) and their completed [Expedited Checker](#). Records of ethical clearances approved by the Faculty Research Committee using the Proposal and Expedited Checker are kept by the Faculty Secretary. An annual report of such approvals is provided to the HREC by the Faculty representative at the December meeting.
- EXPEDITED REVIEW:** Applications seeking ethics approval of a low-risk nature, not involving participants under 18-years, having checked 'no' in all boxes of [Question D1](#) of this application, may be referred to the Faculty Research Committee for completeness and then to the Chair of the Avondale HREC. The Chair will ascertain whether to approve the application or refer to the Avondale HREC for review.
- Ethical clearance for research involving humans must be obtained in writing before data is collected. Permission for data use will not be given retrospectively.
- SUBMIT** *Thirteen* signed copies of the application, as well as an electronic copy, to the Secretary, Avondale College Human Research Ethics Committee by the due date published on the Avondale website at http://www.avondale.edu.au/research/ethics_approval.

6. If you require assistance in interpreting the guidelines please contact the HREC secretary on (02) 4980 2121, or email research.ethics@avondale.edu.au

Note to applicants

- Complete all sections of the form. Incomplete applications and will be returned for completion prior to processing.
- Type concise responses into the box provided on the electronic form. Applications are expected to be of a **high standard**, free from grammatical and/or spelling errors.
- **ACRONYMS**: the first instance of an acronym must be preceded by the name in full-text.
- Include the Avondale College of Higher Education logo on all accompanying [letters of information](#) and [consent approvals](#). Write these letters in plain language, free of errors and **include the mandatory 'complaints clause'** as indicated in the [sample letter of information](#).

SECTION A: GENERAL INFORMATION

A1. Investigator details

Principal Investigator

Name: Russell Strahan
Qualifications: B.Bus (Accounting); MA (Leadership & Management)
Faculty: Arts & Theology
Contact details: russellstrahan@adventsit.org.au ; 9847 3316

Co-Investigator(s)

Name:
Qualifications:
Faculty:
Contact Details:

Student / Associate Investigator(s) (where applicable)

Name:
Qualifications:
Faculty:
Contact details:

A2. Initial, Continuing or Amended Research

Please cross ☒ one of the following:

- (a) New project
- (b) Continuing project
- (c) Amended project

X

A3. Duration of the Research Project

Proposed commencement date: 02 February 2015

Proposed commencement dates for data collection:

Interviews 10 May 2015 onwards

Reflective journals 01 June 2015 onwards

Proposed duration of the project; 2 years

Anticipated completion date: May 2017

A4. Funding

Is your research funded by a research funding body? Please cross ☒ one of the following

☐

YES

☒

NO

If **yes**, identify the source, amount and duration of funding. State any potential [conflicts of interest](#)

If you intend to seek funding identify the amounts, sources and potential conflicts of interest below.

SECTION B: RESEARCH DESIGN AND PROCEDURES

B1. Formal Title of Research Project

The nature of the lived experience of four Papua New Guinea (PNG) accountants when they engage in a mentoring relationship

B2. [Research Question\(s\)](#) or Hypothesis

What is the nature of the lived experience of four PNG accountants when they engage in a mentoring relationship?

B3. [Brief description](#) of the proposed research in plain language

Historically accounting was introduced and completed by an Expatriate workforce in PNG. As the Pacific Nations gained independence in the latter part of the 20th century there has been a reduction in the participation of expatriates and an introduction of locally educated and trained national employees. The introduction of locally sourced employees to manage organisational finances has resulted in a decline in the quality of the accounting function and a subsequent drop in reporting standards.

This research is to explore the lived experience of PNG Accountants as they engage in a mentoring relationship to gain a greater understanding of the challenges PNG accountants face in the workplace.

To date there are no studies that have investigated the environment in which PNG Accountants learn and function. This proposed research intends to use interviews and analyse reflective journals of mentored PNG accountants to give a narrative to the challenges PNG accountants face in the workplace.

B4. Research [Aims](#)

1. To document the issues facing PNG Accountants;

B4. Research Aims

2. To design, roll out and modify a mentor program to assist the professional development of PNG accountants

B5. Research Design

The purpose of this research is to investigate the nature of the lived experience (van Manen, 1990) of four PNG accountants when they engage in a mentoring relationship. The outcomes can then be applied to a possible theory and framework of mentoring accounting practitioners in PNG.

In order to achieve the most rigorous and rich outcomes, it was deemed the best 'goodness of fit' between the question, methodology and methods was a pastiche or bricolage of 'lived experience' and action research approaches. As this study is grounded in these approaches, the following matters need to be considered:

1. As there is a lack of published data on how accountants are mentored in PNG, this gives rise to the need to investigate a group of people as they enter into and participate in the mentor relationship. As the mentees provide information about the relationship, the participants will contribute to the construction of the action research decision and final framework of mentoring accounting practitioners in PNG.
2. In order to collect relevant data significant information will be provided by the mentee, as well as the researcher's personal observations. As a result this research will take a direction of its own rather than being directed at a particular conclusion, requiring an inductive approach (Sandelowski, 2004) and emergent design (Christie et al., 2005) elements as outcomes are identified and refined (Gioia et al., 2013).
3. Finally, the interviews and reflective journals of the mentees and personal observations will be examined through a qualitative analytic approach (Jackson et al., 2007), in that the aim is to capture the feelings, thoughts, attitudes and motivation of the mentees as they experience engaging in a mentoring relationship.

B6. Research Methodology

In conjunction with a PNGUM requested and approved mentor program, a meeting with prospective mentees will be presented to outline the mentor program and the research associated with the program.

Prospective mentees will then be offered the opportunity to volunteer to be part of the research and mentor program.

Mentees will be asked to provide bi-monthly reflective journals about any aspect of the mentor program and matters that interact with the effectiveness of the program and their understanding and knowledge of the accounting landscape.

Three times a year the researcher will engage in semi structured interviews with the mentees to explore in greater detail emergent themes identified in the reflective journals.

Where appropriate and necessary the mentor program is then reviewed and modified to take into account the identified emergent themes.

For a mentor program commencing May 2015 the following time frame is planned.

The mentee will be introduced to the program and their mentor and would be then asked to provide a reflective journal on a bi monthly basis at the end of July 2015, September 2015, November 2015, January 2016, March 2016, May 2016, July 2016, September 2016, November 2016, January 2017, March 2017 and May 2017.

The interviews are planned to take place in September 2015, February 2016, May 2016, September 2016, February 2017 and May 2017.

B7. Data Analysis Procedures

Coding the collected data provides a "systematic way in which to condense extensive data sets into smaller analysable units through the creation of categories and concepts derived from the data" (Lockyer et al., 2004). As action research has the researcher in a participatory role, research note taking will not be intrusive, however best practice for organised, complete and accessible will aid coding. The creation of predetermined categories for data coding, along with the capacity for flexibility will be invaluable (Marshall & Rossman, 2010). In the context of a semi-structured interview categories are created through themes and remain embedded in their contextual position (Lockyer et al., 2004).

As there have been no previous studies researching the PNG accountant and the mentoring phenomenon, and as the coding will be derived directly from the data, inductive thematic analysis (Vaismoradi et al., 2013) will be used to undertake hermeneutic interpretation of the data.

B7. Data Analysis Procedures

Of particular importance is the formal process of coding the data, codes may consist of abbreviations, coloured dots or numbers and need to be used extensively to assist in understanding and interpretation of the data (Marshall & Rossman, 2010).

B8. Benefits of the Research

a) in general

As a result of this study a greater understanding of the challenges PNG accountants face in the workplace will emerge. This will better inform Chief Executive Officers (CEOs), Chief Financial officers (CFOs) and other management about the environment in which the accountant works. This will then enable the modification of the working environment and professional support structures for the PNG Accountant, enabling more effective accountants.

This is the first study of its type for the discipline and could inform practice, management and higher education providers.

b) Benefits to participants

As this study is reliant on the existence of a mentor program, the PNG accountant will receive the benefit of a personalised, modifiable mentor program. With personalised professional development PNG accountants may advance faster in their profession.

B9. Has similar research been conducted? If so, explain why further research is needed

No similar research has been identified.

B10. Have you sought peer review or critical feedback in the development of this research project? If so, please describe which stages of the project received feedback and what recommendations were given?

Development of the project has been in conjunction with my supervisors throughout the process.

Prior to confirmation the project was shared with the faculty of the Education, who provided constructive feedback on methodology and design.

The project received approval at confirmation on 05 December 2014, with recommendations to become more familiar with the methodological approach and isolate the non-relevant data that could complicate the study.

SECTION C: DATA COLLECTION PROCEDURES

C1. How will Data be collected?

The data will be collected in two ways.

Reflective journals will be emailed to the researcher on a bi-monthly basis over a two year time frame.

Semi-structured Interviews: The interviews will be face to face semi-structured interviews which will be recorded via digital voice recording device, and supplemented by the researcher taking notes.

The recordings will be transcribed ready for importing into QSR NVivo 10.0 (Hutchison et al., 2010) for processing and analysis. I have consulted the National Statement on Ethical Conduct in Human Research 2007 (Updated March 2014) (National Health and Medical Research Council, Australian Research Council, & Australian Vice-Chancellors' Committee, Updated March 2014) and the transcription procedures fit within these.

C2. Where will the data collection procedures take place?

The interviews will be conducted at the Lae office of the Papua New Guinea Union Mission (PNGUM) in May and September 2015, and February, May and September 2016 and February 2017.

In consultation with my supervisors the research and data will be stored on the Avondale College computer with the appropriate levels of security it provides.

As I believe laptops and home computers are not considered sufficiently secure I did not intend to store data in these environments.

Where data is collected on field research the temporary use of a laptop and/or an external storage device will contain the data until it can be stored in a secure environment.

The reflective journals will be recorded in PNG by the participants, then emailed to the researcher and stored on the Avondale Server.

C3. Participants

a) Who are the participants?

The participants will be four PNG Accountants employed by the Seventh-day Adventist Church in PNG

b) How are the participants selected or invited?

The PNGUM will invite a selected number of employees (greater than four) to the national office to be introduced to the mentor program, the objectives and requirements of subjects of the research project. Once the employees have been provided sufficient information they will be invited to volunteer to become a mentee.

Participation will be voluntary and responses will remain anonymous and confidential.

c) How will the participants be contacted?

The participants will be contact directly, in person, at the conclusion of the introduction program.

d) Are any incentives or rewards offered to the participants?

No

e) Is there any relationship between the participants and the researcher? If yes, please give details.

No

C4. How many participants do you intend to recruit?

Male	Female	Total
At least 2	At least 1	4

C5. Explain your participant selection/exclusion criteria of question C4

Participants involved in providing data via Reflective journals and Semi-structured Interview:

- Over 18 years of age
- Employed as an Accountant or accounting role
- Full time employed
- Employed by the Seventh-day Adventist Church in PNG
- Gender selection is not exclusive

C6. Informed Consent

Please attach a copy of the [information letter to the participants](#)

Please attach a copy of the [consent form](#) to be used.

If you do not intend to gain informed consent explain why.

C7. **Anonymity and Confidentiality**

State below how participants' [anonymity](#) and/or [confidentiality](#) will be preserved.

Anonymity cannot be guaranteed as the researcher will have personal interaction with the participants, however, the participants names in the semi-structured interviews and reflective journals will not be recorded, and will be coded and referred to in the analysis as participant 1, participant 2, etc.

Confidentiality will be maintained by assigning the mentees codes and as data is analysed where personal information is identified it will be removed from the research. For example if an extended family member dies and there is an expectation to contribute and attend the lengthy funeral process which then impacts on the mentor program, only the outline of the event will be provided, no names and places of the of the event would be recorded.

The data will only be accessed by the researcher.

There no current relationships between the researcher and the participants. Any relationship that may arise in the future will be professionally based on the research provided by the reflective journals and the semi-structured interviews.

In consultation with my supervisors the research and data will be stored on the Avondale College computer with the appropriate levels of security it provides.

C8. **Commonwealth Privacy Legislation**

I declare that I have read the [Commonwealth Privacy Legislation](#) and that my project:

Please cross ☒ one of the following:

Does require access to or use of data governed by Commonwealth Privacy Legislation

OR

X

Does NOT require access to or use of data governed by Commonwealth Privacy Legislation

If your project DOES require access to, or use of, data government by Commonwealth Privacy Legislation please give details to justify your usage.

C9. **Proposed [storage of and access to](#) data.**

a) For how long will the data be stored after the conclusion of the project?

The data will be stored for 5 years after the successful completion of my PhD.

In consultation with my supervisors the research and data will be stored on the Avondale College computer with the appropriate levels of security it provides.

As I believe laptops and home computers are not considered sufficiently secure I did not intend to store data in these environments.

Where data is collected on field research the temporary use of a laptop and/or an external storage device will contain the data until it can be stored in a secure environment.

b) Where will the data be stored and who is responsible for the data's secure storage? (be specific)

Semi-structured Interviews and Reflective Journals: The electronic files will be stored in a secure password protected location on the Avondale server, with additional backup copies on an external data drive with any hardcopy material in a locked cupboard accessible to the researcher.

c) How will the data be disposed of?

Following the expiration of the period for retention, any hardcopy data will be destroyed via secure shredding, and electronic data will be erased.

C10. How will the results of the project be disseminated?

Dissemination of the results will be through a PhD thesis, associated publications and conferences.

C11. Additional Approval from other Ethics Committees

a) To which other ethics committee have you or do you intend to submit this proposal?

None

b) If a decision has been made by one of these committees, what was the decision?
(Please attached documented evidence)

SECTION D: RISK ANALYSIS AND CHECKLIST

D1. Risk Checklist

Does your research involve any of the following?

1. Access to members of the following groups who may be vulnerable or unable to give fully informed consent: (Please ☒ the relevant box)		YES	NO
a)	<u>Persons under the age of 18</u> (e.g., students or children)		X
b)	Anyone at risk of <u>criminal or civil liability</u> , damage to financial or social standing or to employability		X
c)	<u>Elderly</u> people who may be vulnerable or unable to give fully informed consent		X
d)	<u>Welfare recipients</u> who may be vulnerable		X
e)	Members of <u>minority</u> groups who may be vulnerable or unable to give fully informed consent		X
f)	Anyone who is <u>intellectually, mentally or physically impaired</u>		X
g)	Anyone who is a <u>prisoner or ward of the State</u>		X
h)	Other (please state)		

2. <u>Risk of social, mental or physical harm:</u> (Please ☒ the relevant box)		YES	NO
a)	<u>Access to confidential data</u> (including student data, patient or client data) without the participant's written consent		X
b)	Performance of any acts which might <u>diminish self-esteem or cause embarrassment or distress</u>		X
c)	Administration of any <u>substance or agent</u>		X
d)	Use of non-treatment or <u>placebo control conditions</u>		X
e)	Collection of <u>body tissues or fluid samples</u>		X
f)	Administration of any stimuli, tasks, investigations or procedures which may be experienced by participants as physically or mentally <u>stressful, painful, noxious, aversive or unpleasant</u> , either during or following research procedures		X
g)	Any possibility of <u>cardio-pulmonary difficulties</u> (e.g., asthma, headaches, shortness of breath, chest pains, heart attack)		X
h)	Treatments or techniques with unpleasant or harmful <u>side effects</u>		X
i)	Contact with <u>electrical</u> supply (e.g. electrical stimulation)		X
j)	Use of <u>injections</u> which may result in the transmission of HIV (AIDS) or another disease		X
k)	Intended contact with persons of <u>infectious diseases</u> (e.g., measles, hepatitis, TB, whooping cough)		X
l)	Other: (please state)		

3. <u>Possible breaches of State or Commonwealth legislation:</u> (Please ☒ the relevant box)		YES	NO
a)	Interviews/Focus Groups involving the <u>photographing or audio/video-taping</u> of participants	X	
b)	<u>Deception</u> of participants		X
c)	Possibility of <u>identifying participant/s</u> , either directly or indirectly, through identifiers or by deduction		X
d)	Disclosure of <u>participant's identity</u> to anyone other than the investigators at any stage		X
e)	Use of one or more <u>fertilised ova</u>		X
f)	<u>DNA "finger-printing"</u> of participants		X
g)	Recombinant DNA, ionizing radiation or <u>contact with hazardous illegal or restricted substances</u> (e.g., chemicals, quarantineable materials)		X
h)	<u>Other</u> : (please state)		X

4. <u>Secondary use of existing human specimens:</u> (Please ☒ the relevant box)		YES	NO
a)	Access to human pathology or diagnostic specimens (e.g., blood sera or tissue samples) originally provided to authorities for purposes other than those sought in your research project		X

D2. Risk

Does your project pose: Please cross ☒ one of the following:

☒

[Minimal Risk](#)

or

☐

[More than minimal risk](#)

D3. Identify possible risks, ill effects or dangers

There is 100% certainty that all participants will be over 18 years of age.

Potential minor discomfort during the interviews may occur for some participants.

Potential minor discomfort may arise if the researcher is not culturally aware whilst undertaking the semi structured interviews.

Potential minor discomfort may arise if the researcher is not gender aware whilst undertaking the semi structured interviews.

D4. [Risk Management](#)

State how risks listed above and identified in D1 will be managed to reduce impact on participants.

Researcher will manage risks identified with photography or audio/video recording in the following way:

When the participant volunteers for the project they are informed photography audio/video recording will take place. Consent is requested on commencement, however they have the right to request the photography audio/video recording be stopped at any time,

Confidentiality is assured by secure storage on the Avondale College computer with the appropriate levels of security it provides. Additional backup copies on an external data drive with any hardcopy material will be secured in a locked cupboard accessible to the researcher.

It may be possible to hide the participants' identities while recording the interview by having the video recording device set up behind the participant, however, the transcription of the data from the interview will be coded and referred to in the analysis as participant 1, participant 2, etc.

A counselling service will be available if needed. I am currently working with PNGUM to identify a suitable counselling service which will be available and in place by May 2015.

D5. What facilities or arrangements are there for dealing with emergencies?

Interviews will take place in the PNGUM office, direct contact with other office personnel and mobile phone will be on hand with contact details for emergency services.

SECTION E: RESEARCHER DECLARATION

Applicants for ethical clearance of their research study must declare that their proposal is in keeping with the guidelines published in the National Statement on Ethical Conduct in Human Research (2007) developed jointly by the National Health and Medical Research Council (NH&MRC), the Australian Research Council (ARC), and the Australian Vice-Chancellors' Committee (AVCC) and published by the Australian Government (2007). This document is located at <http://www.nhmrc.gov.au/guidelines/publications/e72>.

I declare that:

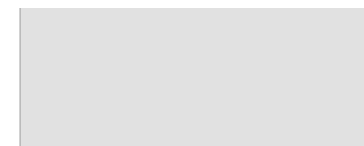
Place a cross ☒ in the applicable boxes

YES	NO	
☒	☐	I have read the National Statement on Ethical Conduct in Human Research (2007) and that my application complies with this code.
☒	☐	The information supplied in this application is correct.
☒	☐	I will notify the HREC in advance of any proposed ethically significant variations to my project.
☒	☐	Should any necessary changes be made during the course of data gathering to the research instrument, research cohort, research procedures or other aspects of the project, I undertake to notify the HREC at the earliest opportunity.
☒	☐	This project adheres to Australian child protection legislation

I have attached the following documents to this application:

Place a cross ☒ in the applicable boxes

☒	A full research proposal outlining my proposed research study
☒	An information letter to participants and information letters where relevant to other persons needing to provide consent (e.g., parents, principals)
☒	A consent form upon which participants can indicate that they are providing informed consent for their participation in the study
☐	N/A Data collection instrument(s) (e.g. questionnaire, focus group questions)
☒	Thirteen signed copies of the application in hard copy format for distribution to HREC members
☒	The application for ethical clearance and its attachments in electronic format (e.g., disc or email attachment).



Signature of Principal Investigator _____ Date

13/02/2015

End of Application

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Appendix 2: Human Research Ethics Approval



Human Research Ethics Committee

Telephone: 02 4980 2121

Fax: 02 4980 2117

Email: research.ethics@avondale.edu.au

3 March 2015

Russell Strahan
44 Marril Road
NIAGRA PARK NSW 2250

Dear Russell,

Thank you for submitting an application for ethics approval for your project *The nature of the lived experience of four PNG accountants when they engage in a mentoring relationship*.

Your application was deemed to be of a low-risk nature and eligible for expedited review. I am pleased to advise that your project is granted ethics approval for the duration of your project to 31 May 2017, project number [2015:02].

The following additional standard conditions apply:

1. That you notify the committee of any changes to circumstances or research design, which might require a review of the ethics approval.
2. That you provide an annual interim report of your progress to the committee, and a final report once this project is completed. The first report will be due twelve months from the date you commence the research.

We wish you well in this valuable research

endeavour. Sincerely

A handwritten signature in black ink, appearing to read "Roberta Matai", written in a cursive style.

Roberta Matai
Secretary
Avondale Human Research Ethics Committee

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since 1897

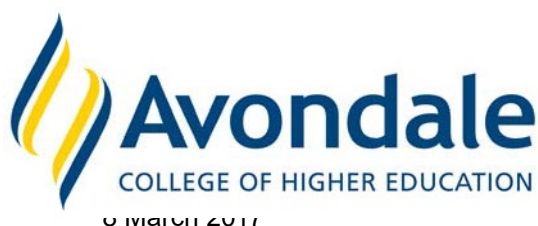
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Appendix 3: Human Research Ethics Approval Extension



Human Research Ethics Committee

Telephone: 02 4980 2121

Fax: 02 4980 2117

Email: research.ethics@avondale.edu.au

Russell Strahan
44 Marril Road
NIAGRA PARK NSW 2250

Dear Russell

Your request for an extension of your ethics approval has been granted until the 31 May, 2018 to allow you to complete your project.

Project: *The nature of the lived experience of four PNG accountants when they engage in a mentoring relationship.*

These standard conditions continue to apply:

1. That you notify the committee of any changes to circumstances or research design, which might require a review of the ethics approval.
2. That you provide an annual interim report of your progress to the HREC, and a final report once this project is completed. The first report will be due twelve months from the date you commence the research. The report template is available on the Avondale website.

We wish you well as you continue with this valuable research

endeavour. Sincerely

A handwritten signature in black ink, appearing to read "Kyllie Gow", is positioned above the printed name and title of the signatory.

Kyllie Gow
Secretary
Avondale Human Research Ethics Committee

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Appendix 4: Information Statement to Research Participants

INFORMATION STATEMENT TO RESEARCH PARTICIPANTS

RESEARCH TITLE:

The nature of the lived experience of four PNG accountants when they engage in a mentoring relationship

RESEARCHER'S NAME:

Principal Investigator: Russell Strahan
Principal Supervisor: Associate Professor Daniel Reynaud
Co-Supervisor: Dr Rick Ferret
Discipline Advisor: Warrick Long

DESCRIPTION OF THE PROJECT

INVITATION

You are being invited to participate in this research project which is being conducted by Associate Professor Daniel Reynaud and Russell Strahan. Russell is a research student in the Faculty of Arts and Theology at Avondale and his research project is being supervised by Associate Professor Daniel Reynaud.

PURPOSE AND IMPORTANCE OF THIS RESEARCH

The purpose of this study is to construct the lived experience of the PNG accountant in a mentoring relationship, and to consider the associated aims of documenting the issues facing the PNG accountant and identifying and documenting what elements of the mentoring experience the PNG accountant values.

WHO IS BEING INVITED OR SELECTED TO PARTICIPATE?

Participants for this study will be:

- Over 18 years of age
- Employed as an accountant or accounting role
- Full time employed
- At an organisation of the Seventh-day Adventist Church

WHAT DOES PARTICIPATION INVOLVE?

If you agree to participate, you will be asked to be involved in a mentor program and submit 12 bi-monthly reflective journals and engage in 6 interviews with the principal investigator. The journals and interviews gathers some demographic data and your opinion, understanding and learning on aspects of being an accountant in a mentoring relationship.

HOW MUCH TIME WILL IT TAKE?

It is anticipated that each interview will take approximately 1-2 hours. The reflective journals will require some time over a period of two months to think about and reflect on the impact of mentoring on your job and your development of accounting skills. You will also be asked to think about other things that impact on your job (family, life, culture etc). Journaling may take as much time as you like in each two month period but it is expected that you will commit to spending at least an hour per journal.

POSSIBLE RISKS OR INCONVENIENCES

We are required to notify you of possible risks and inconveniences should you agree to take part in the research. The following risks have been noted:

Potential minor discomfort during the interviews may occur for some participants.

Potential minor discomfort may arise if the researcher is not culturally aware whilst undertaking the semi structured interviews.

Potential minor discomfort may arise if the researcher is not gender aware whilst undertaking the semi structured interviews.

BENEFITS

We cannot and do not guarantee or promise you any individual benefits from participating in this research we do however, hope this research will shed light on way to improve your professional accounting skills.

As a result of this study a greater understanding of the PNG Accountant in the current professional environment will emerge. This will better inform organisational administrations and managers about the PNG Accountant and who will then have an opportunity to create a suitable working environment for the PNG Accountant, enabling the most effective outcomes. The study will bring together the issues current practitioners are confronting and document them in a forum that will inform the sector of these issues. This will be the first study of its type for the discipline and would inform practice.

CONFIDENTIALITY, ANONYMITY AND DISCLOSURE OF INFORMATION

All names will be removed from the data and you will be allocated a numerical code which will be used for all observations, interview and reflective journal data.

The data will be store for five years in a locked cabinet in my office or secured on the South Pacific Division computer server. At the end of the five year period after the conclusion of the research, hard copies will be shredded and electronic data will be erased from discs, servers and hard drives.

All aspects of the study including results will be stored securely and only accessed by the researchers unless you consent otherwise.

USE OF INFORMATION COLLECTED

The information collected will be analysed and reported in a PhD thesis, associated papers and professional conferences. Confidentiality of individual participants will be assured. In any publication, information will be provided in such a way that you cannot be identified.

FREEDOM OF CONSENT

Your participation in this study is voluntary and there is no payment to participants for their participation. It is completely up to you whether or not to participate. Only people who give their informed consent will be included in the study. Even if you agree to participate you may withdraw at any time without giving a reason. If you decide not to participate, or wish to withdraw from the project at any time, you will not be disadvantaged. If you chose to withdraw and if it is possible to retrieve, your data will be returned to you.

Please read this information statement and be sure you understand its contents before you consent to participate. After you have read this information, Russell will discuss it with you further or if there is anything you do not understand, or you have questions, you can contact the researcher.

FURTHER INFORMATION

If you would like further information please contact Russell Strahan at South Pacific Division, Locked Bag 2076, Wahroonga, NSW Australia. Phone 61 2 98473316 or email russellstrahan@adventistn.org.au.

This research project has been approved by the Avondale College of Higher Education Human Research Ethics Committee (HREC). Avondale requires that all participants are informed that if they have any complaint concerning the manner in which a research project is conducted it may be given to the researcher, or if an independent person is preferred, to Avondale's HREC Secretary, Avondale College of Higher Education, PO Box 19, Cooranbong NSW 2265, or phone (02) 4980 2121 or fax (02) 4980 2117 or email: research.ethics@avondale.edu.au. Please quote HREC 2015:02

Thank you for considering this invitation.

Signature

Russell Strahan

Appendix 5: Research Process Timeline

				Time Period																											
				2014			2015				2016				2017				2018				2019				2020				
				Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
1	Preconfirmation Reading	03/04/14	22/11/14																												
2	Topic Selection	03/04/14	05/11/14																												
3	Develop Question & Aims	05/11/14	21/11/14																												
4	Identify Theoretical Approaches	03/04/14	21/11/14																												
5	Abstract & Summaries	17/11/14	21/11/14																												
6	Confirmation	05/11/14	05/12/14																												
7	Human Research Ethics Approval	05/12/14	30/03/15																												
8	PNGUM Approvals	05/11/14	05/06/15																												
9	Interviews Mentees	06/12/14	30/05/18																												
9	Interview Observations	05/06/15	30/05/18																												
10	Adjustment of Mentor Model Design	05/06/15	30/05/18																												
11	Software Learning																														
12	Conferences & Publishing																														
13	Publishing																														
14	Writing of Thesis	05/12/14	28/11/18																												
15	Revision and Final Lodgement																														

Appendix 6: Research Participant Consent Form

Research Participant Consent Form

RESEARCH TITLE:

The nature of the lived experience of four PNG accountants when they engage in a mentoring relationship

RESEARCHER'S NAME:

Principal Investigator: Russell Strahan russellstrahan@adventist.org.au

Principal Supervisor: Associate Professor Daniel Reynaud daniel.reynaud@avondale.edu.au

Co-Supervisor: Dr Rick Ferret rick.ferret@avondale.edu.au

Discipline Advisor: Warrick Long Warrick.Long@avondale.edu.au

I, _____ agree to participate in the above research project and I give my consent freely.

I have read and understand the information provided in the Information Statement to Research Participants.

I understand that the project will be conducted as described in the Information Statement, a copy of which I have been given to keep.

I understand I can withdraw from the project at any time and do not have to give any reason for withdrawing. I will not be disadvantaged in anyway by withdrawing.

The procedures required for the project and the time involved have been explained to me. I have had the opportunity to ask questions and have had them answered to my satisfaction.

I consent to

- Completing 12 bi-monthly reflective journals
- Participating in 6 interviews that will be audio-tape recorded

I understand that my personal information will remain confidential to the researchers.

Print name _____ Signature _____ Date _____

Contact Address: _____

Email address: _____

Appendix 7: Reflective Journal Table

Language to use in creating reflective journaling

Interpretation			
For me, the	significant important relevant useful	aspect(s) element(s) experience(s) issues(s)	was were
Previously At the time, At first Initially Subsequently Later	I	thought felt knew noticed questioned realised	
This	Reveals Demonstrates is different from is similar to		
Outcome			
Having	read experienced applied analysed compared	[something] I now	feel think realise wonder know
I have significantly developed/improved my			skills in knowledge of ability to

Example:

For me, the **experience** of attending a Business Professionals Conference in Cairns **was** that I was able to network with other accountants and attend seminars of my interest and learn new ways of accounting and how aware I need to be aware of hackers and the like when I use my computer and mobile phone.

Previously I gave little **thought** to how important it is to make new professional contact and what damage hackers can do to my personal information.

This trip to Cairns **demonstrates** my need to broaden my professional network and load software on my computer that makes it harder for hackers to access my computer.

Having experienced a Business Professionals Conference, **I now realise** the importance of large gatherings of like-minded people.

I have significantly developed/improved my computing skills and awareness of files, virus's and am reluctant to use someone else's USB stick unless it has been scanned for unwanted files. (Oxford Brookes University, 2014)

Oxford Brookes University. (2014). What is a Reflective Journal? Retrieved from <https://www.brookes.ac.uk/services/upgrade/pdf/reflectiveJournal.pdf>

Appendix 8: Final Interview Questions

Questions asked at the entry interview revisited.

Below are the same questions I asked when we began the journey of your lived experience as an accountant in a mentoring relationship

Mentee Profile

Circle the correct information

Age	Education	Gender	Position	Years of Experience	Years working with the church
20 – 30	High School	Female	CFO	1 – 5 years	1 – 5 years
30 – 40	Diploma	Male	Accountant	6 – 10 years	6 – 10 years
40 – 50	University Degree		Assistant Accountant	11 – 15 years	11 – 15 years
50 – 60			Clerk	16 – 20 years	16 – 20 years
				21+ years	21+ years

Which office do you now work in?

As I continue to write the PhD, there may be times when I would like to clarify information that you shared with me and would like to be able to follow up with direct questions or clarification, if you are comfortable for me to contact you please provide your contact details (including email address)

How do you understand the mentoring process? (Now that the research timeframe has come to an end; how has your understanding changed?)

What did you expect from the mentor experience? (Now that the research timeframe has come to an end; did the mentoring experience meet your expectations and why or why not?)

Briefly describe the accounting processes you understand. (Now that the research timeframe has come to an end; can you list what you learned or experienced? Both positive and negative)

What was your greatest challenges in being mentored? List as many things as you like that

1. Improved your learning

2. Interfered with your learning

Hint: power fluctuations, moving, new mentor, teaching the researcher cultural differences...

Looking back over the past 3 years can you share with me your experience as a mentee in the following series of questions

Where you have changed mentors, jobs or locations can you share if those changes have positively or negatively affected your mentoring program?

With the experience you have had over the past three years, are there things you would change that would lead to a better mentoring experience? Why would you want to implement these changes? List as many as you need...

- 1.

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

If another program was set up with some or all of your recommendations included in the mentor program would you volunteer again to become a part of a mentoring research program?

Why or why not?