



SAICA

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ACCOUNTING TEACHING AND LEARNING JOURNAL



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EDITORIAL

Robert Zwane

The South African Institute of Chartered Accountants

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The South African Institute of Chartered Accountants

Looking back to January 2020, a year many of us initially referred to as ‘TwentyPlenty’ because of the multitude of wishes and plans we were making, none of us could have anticipated just how the COVID-19 pandemic would change the way we do everything.

The game changer, of course, came in March, when South African went into national lockdown level 1 status. This move affected every sphere of our lives.

The COVID-19 pandemic and the resulting lockdown has presented significant challenges for South Africa’s universities. As the Universities South Africa (USAf) (2020) puts it: “universities have undergone totally unanticipated changes in the way they operate – generally, and in the way they deliver the academic programme”.

Indeed, in a recent Thuthuka Education Upliftment Fund (TEUF) Board meeting, the Board members, as they deliberated on reports from different universities, noted that the most vulnerable members of society once again became the unwitting casualties as inequality around the country worsened due to the unintended consequences for those who live without resources. These struggles were compounded at the universities considered to be Historically Disadvantaged Institutions (HDIs), which were unable to immediately proceed with academic activities in the initial stages of the lockdown.

It is against this backdrop that SAICA gave birth to the *Accounting Teaching and Learning Journal*. As we experience one of the biggest turmoil the world has ever faced, SAICA’s *Accounting Teaching and Learning Journal* has brought together a panel of academics and education experts to discuss how we can use this moment of change to achieve modern, affordable, accessible and quality education for all.

As this year has shown us, it is no longer a question of if or when, but now! We are living in a world of radical shift, and it is time for our education system to catch up and do what is necessary to radically transform the sector for all.

With this call to action in mind, we are grateful for the submissions from those who chose to answer the call to use this journal as an idea sharing platform – where the university community and others education experts can share best practice that we can all learn from. These individuals are:

Sizwe Nxasana, CA(SA) and Founder of Future Nations Schools, who is radically altering the traditional approach to teaching in his school by insisting its teachers are open to unlearning their old ways and adopting a more holistic teaching approach. As Nxasana’s submission reveals this new approach involves, among others, collaboration between teachers in other subjects, knowledge of other subjects, being open to feedback from other teachers, constant revision of the curriculum to ensure it is relevant and there is no overlap across subjects, embracing of IT in their teaching and setting high expectations for their learners.

Founder of the famed digital learning platform, GetSmarter, **Rob Paddock** believes that we are not only facing a great opportunity to change the way we learn, but in fact, that we need to reimagine education completely. “The amount of information available to us to glean new insights, forge new connections, and make new advancements in our understanding of how the world works, is doubling every single day, yet our education system hasn’t evolved,” he says. “In order to keep up, we need to move towards a more suitable education model for our times, one in which we learn, unlearn and relearn throughout our lives.”

Mojalefa Jeff Mosala, CA(SA) and the Financial Accounting & Business Ethics Lecturer at the University of the Free State (UFS) as well as the Programme Manager for the university's Thuthuka programme, provides firsthand experience of how many students struggle with various psychological issues from first year level right through to their CTA year. In his article, Mosala reveals why having interventions to strengthen the psychological state of accountancy students at the university is crucial to their success and shares best practice from UFS's programme.

In this year's April Courageous Conversations event, profession stalwarts, **Professor Wiseman Nkuhlu** and **Sizwe Nxasana** teamed up to discuss how SAICA, the profession and universities need to adapt to continue to maintain and support the CA(SA) pipeline in order to ensure that no prospective CAs(SA) were left behind in the wake of the COVID-19 pandemic. Their thoughts are captured in an article entitled: *Ensuring No Prospective CAs(SA) Are Left Behind*.

Higher education institutions are becoming increasingly aware of the necessity for academic support programmes to facilitate academic integration, says **Dr Ilse Karsten**, an Educational Psychologist and the Thuthuka coordinator within the School of Accounting at the University of Johannesburg's College of Business and Economics. In her submission Dr Karsten shares how UJ is enhancing holistic student development by focusing not only on enriching the student's learning experience through approaches to teaching but also on identifying aspects that can empower students in shaping their own learning experiences at university.

For many years, SAICA has worked tirelessly to ensure transformation and growth within the industry. The question, says CA(SA) **Ignatius Sehoole**, is how does it continue this process under the impact of COVID-19? "If we drop the ball now, we are going to live with the consequences for a long time to come," warns Sehoole. "SAICA needs to continue to meet the demands of the financial services sector in providing appropriately qualified CAs to play a role in this very important objective of restoring the economy." In his submission, a summary of his contribution to the April Courageous Conversations event, Sehoole flags the many challenges the education sector is facing under COVID-19, such as data access, academic programming, the academic year, lack of career awareness and career support initiatives, as well as reveals what is and should be done to overcome these challenges in order to produce the quantity and quality of CAs(SA) the country so desperately requires.

Following a recent Competency Framework Mapping Discussion regarding SAICA's HDI Common CTA project, SAICA, together with representatives of the HDIs, discussed the challenges and opportunities regarding the initiative, and workshopped ways in which the respective parties could ensure this programme is successful. Freelance writer, **Roberta Thatcher**, highlights the key points of the discussion in her article: *Paving The Way for The CTA at HDIs*.

The CAs(SA) behind the University of Stellenbosch's Thuthuka programme, **Sybil Smit**, **Amber de Laan** and **Gail Fortuin**, detail how the institution's Thuthuka society is working tirelessly to instill the professional value and attitude of citizenship, an integral part of SAICA's CA2025 framework, into the entry level CAs(SA) coming out of the programme through a comprehensive Case Study on the programme.

Senior Lecturer at the University of Pretoria, CA(SA) **Aneesa Carrim**, talks about the institution's Fasset, Ikusasa Student Financial Aid Programme (ISFAP) and Thuthuka (FIT) programme, which seeks to establish and maintain a reliable, approachable and exemplary support system for FIT students and thereby be a positive catalyst in these students' ability to achieve academic success and ensure that they are FIT-for-life.

Gareth Olivier, CA(SA) and founder of CA Connect, the first and only SAICA-accredited online path to the chartered accountancy qualification believes that by mixing intertwined skills, where chartered accountants [CA(SA)], psychologists, data analysts and other experts work on the fringe of each other's skills, the programme will be able to really understand the needs of their students and how to help them succeed. In *Tertiary Education Going Online*, Olivier illustrates how Milpark Education is doing just that.

Futurist **Graeme Codrington**, believes that big data will allow us to move towards a way of doing things that is proactive, predictive, preventative, personalised and participatory. "People worry about computers stealing jobs, but the bottom line is, there are many things computers can't do, such as what-if scenario thinking, adaptive thinking, complex problem-solving, creativity and intuition," says Codrington. "These are the things we need to start focusing on in our education system."

Organisational behaviourist and learning strategist, **Kerry Kohl**, founder of 4thTalent, says technology has provided an essential tool to help reimagine learning, largely because it allows us to personalise the learning experience. “We’re seeing ‘the Netflix approach’ come through with a lot of the learning experience platforms (LXPs) on the market, which are providing opportunities for learning on demand,” says Kohl. Yet relying on a wide range of digital content, and receiving recommendations based on algorithms is simply not enough. For Kohl, it is essentially that education providers understand exactly what a learner needs, what their gap in competence is, the proficiency level students currently sitting at and the type of learning content that will help them move that needle.

And finally **Lazarus Kasek Magora**, CA(SA) and the CEO of Eva Financial Solutions, details his personal experience and learnings on finding a mentor and why mentorship is crucial for any professional – young or old.

As a country, South Africa was, and continues to be, affected by the global pandemic just as our fellow human beings across the world have been affected. But if the pandemic has taught us one thing, it’s that we cannot survive if we continue working in silos. We have to collaborate with all key stakeholders to make a difference. As SAICA, we hope the topics encompassed in this journal are a starting point to making this happen.

If you wish to submit an article into SAICA’s 2021 *Accounting Teaching and Learning Journal*, please email your submission to robertz@saica.co.za and karinj@saica.co.za.

Kind regards,

Robert Zwane and Karin Jacobsen
SAICA’s *Accounting Teaching and Learning Journal* editorial team

ADOPTING A PROJECT BASED APPROACH TO EDUCATION

Sizwe Nxasana¹

Founder of Future Nation Schools

Adapted from: The Future of Accounting Education, Learning and Professional Development

(A recording of the event is available at <https://livestream.com/saica/futedu001>)

Article written by Roberta Thatcher

There's no denying that the education system in South Africa is deeply lacking. But innovators such as Sizwe Nxasana, Founder of Future Nation Schools (FNS), are out to change this.

As part of SAICA's Future of Education series, Nxasana spoke about his vision of radically transforming the way our learners are taught, and how these ideas could be implemented at tertiary level.

Nxasana has made great strides in the sphere of education in South Africa, but he hasn't always worked in that field. In fact, it was only in 2015 that he left corporate life to follow his passion of moving into education. "Having observed what goes on in our schooling system, I had this idea that we need a new way of learning," he says.

Nxasana educated himself about the sector by travelling the world, with his wife and co-founder of FNS Dr Judy Dlamini, to look at different models. "We came back knowing that we needed to start a chain of schools, and that affordability would be key," he says, explaining that while rich parents have many options, it's in poorer communities that there is potential to make a profound difference.

PROGRESSIVE TEACHERS

The challenge is, how do you make quality education that's relevant, futuristic, and accessible to ordinary people?" FNS have managed to do so by offering affordable and high-quality education for preschool, primary school and high school learners with a differentiated approach, enhanced National CAPS curriculum, a project-based learning model and IEB examinations in Grade 12.

The network of private schools believes in a relevant, futuristic, Africa-focused and technology-enabled education, which prepares Africa's youth for the Fourth Industrial Revolution and beyond.

For Nxasana, the key to achieving this is by radically altering the traditional approach to teaching. At FNS, teachers need to be prepared to learn new ways of teaching, and often to unlearn their old approaches. We even like to hire teachers who have worked in fields other than education, as they bring rich experience to the classroom," explains Nxasana.

It's essential at FNS that teachers are prepared to have other teachers sit in on their classes and provide feedback, that they embrace IT in their teaching and that they are able to set high expectations for their learners. "As an example, we don't teach maths literacy, we teach core maths, as we believe every child has the ability to understand mathematics," explains Nxasana. "If our teachers believe that a learner coming from another school won't be able to keep up, they need to overcome that way of thinking and give them a fair chance to catch up and learn."

With such strict requirements, it goes without saying that the recruitment process is extremely rigorous at FNS, but what is particularly interesting is Nxasana's comment that once a teacher has joined FNS, no matter how long they

¹ Sizwe Nxasana, CA(SA), is the founder and Chairman of the Ikusasa Student Financial Aid Programme (ISFAP), which funds and supports students who come from poor and "missing middle" backgrounds. He is also a social entrepreneur who founded Future Nation Schools, a chain of affordable private schools in South Africa, and the founder of Sifiso Learning Group, which is involved in EdTech, academic publishing and real estate.

have been teaching for, they start afresh. “We test teachers during the recruitment process, and if we see that they can’t put their traditional lesson plans aside and adopt new ways, it raises a red flag for us,” says Nxasana.

Because of these radical methods, all new teachers are allocated a mentor who has become a specialist in the FNS way of doing things. “They may be junior to you as an educator, but they are senior to you in our way of doing things, and for us this is really important,” explains Nxasana. “And these are all concepts that can easily be adopted at tertiary level.”

COLLABORATIVE TEACHING

The idea of broad knowledge areas for teachers is key at FNS, and Nxasana believes this is another very real lesson that universities can learn from his model.

“When you come to our schools, you may be a maths teacher or a language teacher, but we expect you to know other knowledge domains too, and to work with teachers across all subjects,” says Nxasana. Nxasana believes this is an area that will be difficult to transform at tertiary level, as professors are specialised in their knowledge domains and tend to work in silos. “At university level, our lecturers and professors know more and more about less and less,” he quips. “For us, it is key that our staff work, interact and collaborate with teachers in other knowledge domains in multidisciplinary teaching.”

The reason behind this is largely to achieve efficiency. As learning objectives and topics cross over into various subjects, FNS tries to avoid repeating the same lessons in different classes. “Algebra isn’t only found in maths, it’s actually found in geography and accounting too,” explains Nxasana. “Therefore, instead of all three teachers sitting on their own and mapping the curriculum, we sit together at the beginning of the year for curriculum mapping to ensure the right topics are taught at the right time, and we minimise duplication and enhance curriculum articulation.”

EXPANDED CURRICULUM

It’s via this type of collaborative teaching that FNS is able to achieve its goal of teaching new modern disciplines that are not part of the curriculum. “When we launched, our teachers were worried about adding in all of these ambitious new skills, as the curriculum is so packed already,” explains Nxasana.

Thanks to this approach of mapping the curriculum every year and ensuring lesson plans are incredibly efficient, FNS can incorporate essential modern skills such as leadership, entrepreneurship, coding, robotics and blockchain technology, without compromising the learning of the prescribed curriculum.

NEW WAYS OF LEARNING

With such a radical approach to teaching, FNS has had to make the difficult decision to not admit new learners after Grade 8. “We have tried it, and it doesn’t work,” says Nxasana, explaining that once children have been taught in a particular way, it becomes extremely difficult for them to adapt to the FNS way of learning. “This is because we practise multidisciplinary teaching and project-based learning, and focus on knowledge domains that aren’t necessarily taught elsewhere.”

One of the most important aspects for FNS, is that learners understand why what they are learning is important. As such, the schools organise excursions to see these skills in real-life contexts. “These are not just fun trips, we set clear learning objectives and the students are expected to write down their reflections of what they saw and why it mattered that they went there,” says Nxasana. “Unless they see these skills in action, it can be very abstract for them, so this is an important part of the process for us, and one that should be implemented at higher levels of education, too.”

Nxasana is incredibly proud of how FNS has come in such a short time. “When we do systemic tests with other schools, our kids do really well, even though they often come from disadvantaged backgrounds,” he says. “Our approach takes a lot of work, especially for teachers, who are taken out of their comfort zones, but we have proven that the results are worth it.”

A POST-INDUSTRIAL ERA EDUCATION MODEL

Rob Paddock²

Founder of GetSmarter digital learning platform

Adapted from: The Future of Accounting Education, Learning and Professional Development

(A recording of the event is available at <https://livestream.com/saica/futedu001>)

Article written by Roberta Thatcher

We're living in a world of radical shift. And yet, our education system harks back to a bygone era.

"Until 1900, human knowledge or information was doubling every century," says Paddock. "After World War 2, knowledge was doubling every 25 years, by 2000, it was doubling every 12 months and that now, in 2020, it is doubling every single day."

"Think about that," he marvels. "The amount of information available to us to glean new insights, forge new connections, and make new advancements in our understanding of how the world works, is doubling every single day."

He contrasts that with the sharp contrast that, during this time, our education system hasn't evolved, and still follows an industrial-era educational model. "Back then, students were put into schools where they all learnt the same thing in order to prepare them effectively to be members of the industrial workforce," explains Paddock. "Some of them went on to tertiary education, and the expectation was that they'd work for the rest of their life with that base level of knowledge, which would allow them to do the job that they were employed to do."

Paddock uses his grandfather, who was a chartered accountant, as an example, explaining that he worked at Mobil Oil from his early 20s until the day he retired. "How many people do you know in this day and age that have done one job for their whole career?" he asks. "Personally, I have already been involved in 12 different jobs and businesses, and I think this is not only a reflection of where we are as a society, but also certainly a glimpse of where we're going in the future."

This example illustrates just how rapidly things are changing, and Paddock believes that if we don't adjust our personal learning strategies and engagement in order to match that rapid rate of change, we're going to find ourselves left behind and irrelevant. "For me, that's the real invitation," he says. "To move away from this industrial-era model of education, towards a more suitable education model for our times, one in which we learn, unlearn and relearn throughout our lives."

MICRO CREDENTIALS

These days, most people who enter the workplace after completing their tertiary education, find themselves exposed to such a rapid rate of change that they have no option but to continuously learn.

With this being the case, the ideal scenario is to have your learning personalised in a way that makes sense for you. Which brings us to micro credentials. "The idea here is to break down a big, sometimes clunky degree, into its components, and then see the learning thereof as a lifelong journey," explains Paddock. "It's not something that happens once-off, but rather throughout your career, thus allowing you to consistently upskill yourself with the appropriate credentials, or micro credentials, that you need throughout your career."

² Rob Paddock is the Co-founder of GetSmarter, an online education company that has educated over 100 000 working professionals from 134 countries around the world, and partners with Universities such as Harvard, Cambridge, MIT, Oxford, LSE and Stanford. Rob is also the Founder and CEO of Valentre Institute, a global private online high school offering a curriculum recognised by the world's leading universities, and a founding trustee of the iBhodi Trust, a project creating a blueprint for delivering high-quality, affordable education to students throughout South Africa who need it most.

For Paddock, this new model of education is key, as we are moving into a time and space where learning is not just about knowledge retention. “What the world of work is calling for is to be able to collaborate, problem-solve and adapt effectively,” says Paddock, adding that COVID-19 has shown that to us in no uncertain terms.

BEHAVIOUR-BASED ANALYTICS

While typical credentials focus on retaining information for long enough so that you can write it down and repeat it back, the world of online education is moving towards tracking and monitoring a learner’s behaviour. Elements such as to what degree you initiate conversation, or to what degree you consistently work at a problem, are things that the online learning environment is able to track and monitor.

“In the future, when you present yourself to a prospective employer, you may be able to present some sort of digital portfolio of evidence, explains Paddock. “This could include certificates from the past, certain behavioural analytics, references from your colleagues and more, making for a much richer view of your ability as a professional.”

For Paddock this is particularly exciting, as he believes building a bridge between education institutions and the world of work is essential in providing easy signals to a prospective employer as to a candidate’s competence.

“At the moment, you complete your degree and get a certificate, sometimes with a transcript if you’re lucky,” says Paddock. “In our current world of big data analytics and tech infusing almost every aspect of our lives, this is completely insane, and we need a much higher level of granularity in our certification.”

He believes we should be building up these rich digital portfolios from high school, and that they shouldn’t simply report on grades and skills, but should also be about the behavioural analytics behind these. “If we want to shift the needle very substantially, we need to think of the full career trajectory of our students.”

MAKING EDUCATION ACCESSIBLE FOR ALL

Paddock believes COVID-19 will lead to a surge of new online learning platforms, as we are all more likely to embark on a new course if we can do it from the comfort of our own home or office. Similarly, he sees great opportunity from the crisis to look at how we can make education more affordable. “When it comes to secondary education, there is opportunity to create blended learning environments, which will allow learners to have access to the best teachers in the country, while still receiving mentorship in a physical environment,” he explains. “The digital space can really help us to close the gap and make affordable and quality education available to a much broader spate of students in the future.”

DEFINING YOUR OWN EDUCATION PATH

If you’re considering some kind of educational platform, a question worth asking, according to Paddock, is what the certification looks like and what degree of granularity the institution is able to provide.

“We need to move away from the idea that education is about access to information so that you can learn it, and repeat it in an exam condition,” he reminds us. “We really need our professionals to be able to collaborate and problem-solve.” For this reason, he recommends looking at the degree to which there is problem-based learning infused in an institution’s curriculum, and the degree to which you are put into small groups to collaborate effectively and to work on real-world scenarios. “This is the best way to ensure your education is relevant to our ever-changing world.”

EMOTIONAL SUPPORT

Mojalefa Jeff Mosala³
University of the Free State

The psychological state of students in the accountancy school at the university is crucial. In my experience as a Thuthuka Programme Manager, I have noticed that many students struggle with various psychological issues from first to CTA year.

They mostly struggle with managing personal life pressures. This includes balancing personal life and their studies and managing time to do so.

In order to provide students with emotional support, the University of the Free State put monitoring activities in place. This was crucial to ensure that students identify their challenges early on so that what the Thuthuka programme can offer is beneficial to the students.

To identify the early signs of student's mental state, we had to have monitoring activities or programmes in place. Because of noticed late, the students would not benefit from the available help that we can provide as a Thuthuka programme manager.

As a university, we facilitated one to two-hour study sessions, three times a week and kept a register for student attendance. These study sessions were divided into different year groups and a planned study question that was module specific. Students were also at liberty to study whatever they wanted to study. The purpose of the study sessions was to monitor academic performance and monitor early signs of underperformance. Student attendance was a good indicator for class progression at the end of the year or semester. The study sessions also provided the opportunity to catch up with students on their school work and look out for any signs of fatigue. This is usually evident when students don't attend scheduled study sessions and eventually their class. Other signs include students sleeping all day. This indicated apathy towards challenges faced that were not dealt with.

After identifying students who miss study sessions, we would monitor students' test results, which often proved to drop in marks. We then ensured that students who missed two to three study sessions were contacted for a one-on-one consultation.

Another way to monitor student performance and emotional wellbeing was through test result analysis. As the Thuthuka Programme Manager, I accessed their test results from the Administrator of the School of Accountancy. We arranged one-on-one sessions after accessing the student's test results and discussed their performance. These consultations were useful in reflecting on the challenges the students' faced in a test and how they can learn and improve from it. This reflective space was beneficial to the students as they had no other platform to reflect on previous test experiences. This encouraged students to discuss their academic performance so that they don't suffer emotional distress of not performing well. Students had a tendency of hiding their marks from each other and felt embarrassed to openly discuss their performance as a result.

Every group (1st year, 2nd year, 3rd year and CTA) experienced different emotional and psychological distress. First year students struggled with time management. They struggled to balance their academic and personal lives. They had challenges with managing the freedom that came with living independently and showed some form of identity crisis. The university environment often proved to be overwhelming to the students and this affected their overall performance. Their university marks would differ significantly with their high school marks and that affected their self-confidence.

³ Mojalefa Jeff Mosala, CA(SA), is the Financial Accounting & Business Ethics Lecturer at the University of the Free State as well as the Programme Manager for the university's Thuthuka programme.

Second year students typically struggle with their new workload, which is significantly higher than their first year of study. Towards the end of the year, they struggled with the transition from second year to third year and this often leads to anxiety and stress.

Our research also indicated that students at a 3rd year level struggle the most. They often need professional help from psychologists and medical doctors. This is due to increased stress and anxiety levels resulting from an increased workload and the pressure to qualify for CTA. At this level, students realize that graduation is in sight and monitoring of their emotional wellbeing becomes even more crucial.

CTA students need constant monitoring and emotional support. With every written test, the university conducted one-on-one consultation to discuss challenges experienced and how to learn from them. It is also important to encourage good academic performance from students.

ENSURING NO PROSPECTIVE CA(SA) IS LEFT BEHIND

Prof Wiseman Nkuhlu⁴
Chancellor of the University of Pretoria

Sizwe Nxasana⁵
Founder of Future Nation Schools

Adapted from: Courageous Conversations 10 June 2020 – Ensuring no prospective CA(SA) is left behind
(A recording of the event is available at <https://livestream.com/saica/2020coco1>)
Article written by Roberta Thatcher

In the wake of the COVID-19 crisis, SAICA brings together a star-studded panel of CAs(SA) to discuss the steps the industry needs to take to ensure growth and transformation of the industry pipeline

As a country and as an economy, we are only as strong as our financial systems. And that is much broader than just the accounting profession. However, if you think that chartered accountants are leading one in four of the country's top companies and make up 76% of CFOs of the JSE's top companies, it becomes apparent just how imperative it is to ensure that we carry on producing top-quality CAs(SA). That's why as part of its Courageous Conversations series, SAICA brought together three stalwarts of the industry to reflect on what needs to be done to preserve the quality, growth and transformation of this important profession.

SETTING THE SCENE

Over the past few years, SAICA has worked tirelessly to ensure transformation and growth within the industry.

The question now is how do we continue this process under the impact of COVID-19?

To set the scene, who better than Professor Wiseman Nkuhlu, Chancellor of the University of Pretoria and, fittingly, the first black African to qualify as a chartered accountant in South Africa.

'We are faced with unprecedented challenges today and our resilience as a country, and as various organisations, has taken a heavy knock. In the midst of all of this, we need to focus on rebuilding our resilience, so that we have the capacity to recover and grow,' he says, urging us to look at the steps currently being taken to support our members and aspiring CAs(SA) and to find ways to further enhance these steps.

'I have no doubt that just how the crisis will expose the weaknesses in our health system, so it will expose weaknesses in our own organisation,' he says. 'It is important that we focus on these shortcomings and in rebuilding, that we take the lessons we learn from the crisis and allow them to equip us for great growth going ahead, so that we come out of it as a resilient organisation.'

GROWING AND TRANSFORMING OUR PIPELINE DURING COVID-19

As part of maintaining and supporting the CA(SA) pipeline, a large part of SAICA's focus is on education, from high school all the way to training. A CA(SA) who is equally passionate about education is Sizwe Nxasana, founder of Future Nations Schools. He is very cognizant of the impact that failing to grow and transform our pipeline can have on our economy.

⁴ Prof Wiseman Nkuhlu is currently the Chancellor of the University of Pretoria and the Chairman of the Board at KPMG South Africa.

⁵ Sizwe Nxasana, CA(SA), is the founder and Chairman of the Ikusasa Student Financial Aid Programme (ISFAP), which funds and supports students who come from poor and "missing middle" backgrounds. He is also a social entrepreneur who founded Future Nation Schools, a chain of affordable private schools in South Africa, and the founder of Sifiso Learning Group, which is involved in EdTech, academic publishing and real estate.

‘We need to make sure no prospective accountants are left behind,’ he says, ‘and for that to happen, we have to look at the building blocks of education.’

Nxasana explains that there has historically always been a race between technology and education but that in South Africa, education is being left behind. ‘COVID-19 has accelerated technology development, yet 80% of the country’s schools have not been able to do any remote learning during lockdown,’ he says, adding that historically black universities that serve the missing middle and the poorest have not been able to do emergency remote learning either.

‘This is causing immense social pain, and the country needs to rapidly diminish the digital divide among our people, or the knowledge gap is simply going to widen,’ he says.

Even when schools reopen, Nxasana acknowledges it will not be business as usual. Aside from the obvious problems of social distancing, hygiene challenges and feeding programmes being disrupted, Nxasana is extremely concerned about the level of education. ‘The level of maths is already too low, with us battling to get learners to pass at 60%, and now many assessment papers are going to be ignored by universities, or cancelled,’ he says. ‘This is going to have an adverse effect on the quality of university applicants for 2021.’

At university level, Nxasana is concerned that emergency remote learning has been difficult, or impossible, at historically black universities and other comprehensive universities with ‘missing middle’ students. He is adamant that many decisions which were taken years ago by the government but have never been actioned, such as zero-rating data access to education, would make all the difference. ‘We need to think very creatively around how we make sure we don’t have a situation where the most vulnerable trying to become CAs(SA) fall off the bus during the process,’ he says.

THE EDUCATOR OF THE FUTURE

‘The skills and competencies that educators of the future require must change, as teachers need to have the capacity for online teaching,’ says Nxasana. ‘Even at university level, educators often don’t have competencies such as critical thinking skills and creativity, yet we expect them to impart these skills,’ he says, adding that university professors need to maintain their knowledge and stay relevant via life-long learning.

NEW KNOWLEDGE AREAS

Nxasana believes that the biggest risk the accounting profession faces right now is for standards to be lowered.

In fact, he sees COVID-19 as an opportunity to leapfrog what we teach and how we teach in order to build 21st-century skills. ‘There are so many new knowledge areas, such as artificial intelligence, big data, cybersecurity and the Internet of Things, yet schools and universities aren’t even educating us in these areas,’ he says. ‘Accountants need to move up the value chain; we can no longer afford to just be number crunchers.’ He acknowledges that if we want to add in all these new areas, we need to look at the whole curriculum and decide what is relevant and what can be removed. ‘This is an opportunity to reform the curriculum so we can include those new areas that are becoming a lot more important. Unless we do that, we are just increasing the knowledge gap.’

BLENDED LEARNING

Up until now, Unisa has been the only online distance learning institution of any decent size, but Nxasana believes that going forward, we must create more blended learning institutions. ‘SAICA has a role to play in shaping how blended learning happens and deciding which areas of knowledge can easily be transferred remotely or using technology. This needs to happen right now, it can’t even wait until next year,’ he says.

For Nxasana, blended learning offers the potential for the development of innovative approaches, including self-paced modular learning as well as new learning modalities delivered through ed tech. ‘Necessity has removed some of the fear and resistance to the integration of technology in education systems.’ That said, he reminds us that university is also a social undertaking. ‘It is a place where students acquire social skills and life skills while interacting with others, which is why blended learning becomes so important,’ he says. ‘We cannot completely lose contact learning.’

PUBLIC-PRIVATE PARTNERSHIPS

When it comes to funding, Nxasana believes we need to think very differently around public-private collaboration. 'We've seen it with the Solidarity Fund and other platforms that have brought the private and public sector together. Unless something is done around the funding of universities, there is a huge risk the quality of education will suffer, which will have dire consequences for the industry. We can't leave this problem to the government alone, we need to explore alternative methods of financing,' he says.

HOLISTIC STUDENT SUPPORT FOR OPTIMAL WORKPLACE READINESS: AN EXAMPLE OF THE THUTHUKA PROGRAMME AT UJ

Dr Ilse Karsten⁶
University of Johannesburg

SAICA established the Thuthuka Education Upliftment Fund in 2002, with their value proposition to “sustain the future of the chartered accountancy profession and transform its demographics by 1) advancing education; 2) empowering youth; and 3) sustaining the future of the CA(SA) profession” (SAICA, 2020). The Fund has grown over the years and is visible at most of the residential universities in South Africa. The success of the programme, however, cannot be achieved without support structures. Although the programme seems to accomplish a lot, it is not without challenges.

Though students seem to enter higher education with good matric results, pointing towards the academic potential to succeed to graduation, the retention rates in South Africa are low (CHE, 2016:58). There can be several reasons for this, including greater student numbers (DHET, 2016:53), drastic changes in the composition of student bodies (CHE, 2013:39), an increase of first-generation students (van Zyl, 2010), high student-to-staff ratios (DHET, 2016:32), under-preparedness when entering higher education (HE) (Maree, 2013), students choosing unsuitable qualifications (Maree, 2013, 2015), problems with integrating into their new environments (Willcoxson, Cotter, & Joy, 2011), and many more.

Although students are currently experiencing multiple challenges, it is also true that there has never been so many resources available to assist them in their learning process. However, the resources (e.g. technology) often bring their own additional challenges (e.g. availability of computers, internet connection, knowledge and experience with online learning). And due to for example the nature of specifically technological challenges, students’ parents/family are often not in a position to advise and assist.

The stress related to academics at university is high, but is unfortunately not the only stress they experience. There is a lot of personal pressures, such as family worries and financial challenges. In addition to this, students are also at the age where they need acceptance from peers and other important role-players (Erikson, 1963), complicating their lives even more.

The challenges faced by a student are both academic and non-academic, the support structures, to be efficient and relevant, should also offer support on both these domains. Such “Holistic support” is explained by O’Flaherty and McCormack (2019) as support that not only focusses on the development of cognitive and academic skills, but also provides assistance that includes social, moral, and emotional aspects. Higher education institutions are becoming increasingly aware of the necessity for academic support programmes to facilitate academic integration. This is supported by researchers in Finland – a country known for the effectiveness of its educational system (Saarivirta & Kumpulainen, 2016) – where they state that all students when entering an educational system, have a need to adjust socially as well as intellectually (Hakkarainen, Holopainen & Savolainen, 2015:408).

To enhance *holistic* student development, Bliuc, Goodyear and Ellis (2017) claim that universities “need to focus not only on enriching the student’s learning experience through approaches to teaching but also on identifying aspects that can empower students in shaping their own learning experiences at university”. They propose an emphasis on students’ “self-investment” and “self-motivation” calling for learning support programmes to consider students’ academic and socio-psychological needs, to ensure that students take more responsibility in their own learning.

Unfortunately, although there is a move in this direction through *positive education*, many institutions still mainly prioritise measures to support the academic performance of students, often neglecting the other components required for the overall well-being of learners (Willis, Hyde & Black, 2019).

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When thinking of the general purpose of higher education institutions, it is generally accepted that one of their main functions is to offer educational qualifications to students that are both relevant and of a high standard. The qualifications they offer should also speak to the needs of the workforce: “providing for individual aspirations for self-development to supply high skills levels to the labour market and to generate knowledge that is both social and economic” (Department of Education, 1997).

This calls for a partnership between academic institutions and stakeholders of the enterprises and businesses they supply labor to. Institutions like SAICA regularly engage with universities to guide the requirements they prefer their potential employees and members to possess. The dynamic *competency framework* is an example of such a document, and specifies particular non-academic developmental areas to be addressed by training providers. Examples of such areas from this document include developing students’ capabilities to identifying and solve problems; to apply critical and logical thinking; to demonstrate critical insight in assessing economic, demographic, and technological forces and their impact; prioritising public interest; and ethical behaviour with a commitment to a chosen professional code of conduct based on a values-based reasoning system (SAICA, 2020). The guidelines from SAICA correlate with 21st Century skills such as “critical thinking, creativity, metacognition, problem solving, collaboration, motivation, self-efficacy, conscientiousness, perseverance and determination or even bravery” (Lamb, Maire & Doecke, 2017).

One option, while focusing on student development, is to move away from a deficit discourse towards asset-based pedagogies that purposefully design support structures based on the strengths of learners, where diversities are recognized and addressed (Sanger, 2020). Self-determination Theory (SDT) (Deci & Ryan, 1980) is an example of such a positive framework where the focus is places on strengths, and where goals are set to further develop identified strengths. According to SDT students have more internal motivation when their learning context supports the three basic psychological needs of all people. These are 1) *autonomy* (acting from self-choice), 2) *competence* (the confidence in the ability to accomplish set outcomes), and 3) *relatedness* (the experience of caring social relationships) (Reeve, Deci & Ryan, 2004; Stone, Deci & Ryan, 2009; Ryan & Deci, 2017:10-11). It is evident that the satisfaction that these needs positively contribute to students’ social and academic adaptation and overall well-being.

Relevant specifically to student academic development, and indicating a sense of being in control of one’s own life, ***autonomy*** refers to the self-regulatory skills of:

- choosing a suitable academic course,
- managing time,
- solving problems around studies, *et cetera*.

Competence refers to the cognitive ability to follow through on the chosen qualification. It answers the question: Can the student intellectually understand the academic work and pass? “The need for competence supplies the energy for [the] process of learning” (Ryan & Deci, 2017:95). Competence relates not only to students’ academic capabilities, but also to their social, personal and other challenges and strengths.

Relatedness pertains to how the social environment during student-life is experienced. Yorke and Longden (2008:8) claim that the process of making friends is crucial in a student’s total university experience. According to the SDT, the relatedness need suggests a sense of belonging, where the feeling of being valued by others is present, referring to “a sense of being integral to social organizations beyond oneself” (Ryan & Deci, 2017:11).

Thus, in designing support programmes to higher education students, institutions should adhere to and incorporate the following elements:

- High quality qualifications
- Guidelines and requirements from the work force
- Demands of 4IR
- Student development which is both academic and non-academic in nature (holistic support)
- A strong focus on individual strengths

Combining these elements into a structured and well thought-through support programme has been the aim of the Thuthuka team at the University of Johannesburg for over ten years. No matter the background, gender or age of students, they all need someone who believes in them. Someone to encourages them, someone who guides them,

someone who tells them “You can do this”. And this encouraging attitude is at the heart of student support. It manifests itself in a comprehensive process, which aims to support students holistically.

THE THUTHUKA SUPPORT PROGRAMME AT THE UNIVERSITY OF JOHANNESBURG

A lot of research has been done to find optimal ways to design a holistic support programme for UJ students. This process has been informed by the Self-determination Theory (Deci & Ryan, 1985). This theory was found to be an appropriate underlying conceptual framework, and its principles were therefore incorporated into the design of a host of practical learning activities offered to students. This article will now explore each phase of the Thuthuka support programme at UJ in separate sections below, but they overlap in practice.

Crucial to student success is *selecting the appropriate candidates* for the qualification and bursary programme. First-year vacancies at HE institutions are in massive demand, necessitating an effective and strategic process that ensures the effective and thoughtful selection of candidates. Grade 12 learners, according to Erikson’s developmental phases, are at an age where they commonly experience confusion about their identities (Pascarella & Terenzini, 2005:20; Vansteenkiste & Soenens, 2015:291). They often find the already complicated intellectual and emotional processes of taking important life decisions, like choosing a career even more difficult.

Generally, the online-SAICA application and selection process involves students applying for the Thuthuka Bursary during their Grade 12 year. They are also required to complete the National Benchmark Test (NBT). After capturing the applicants’ information, SAICA assesses the financial situation and need of each applicant. From there the various university coordinators (also called *intervention managers*) follow their own process of selection. At UJ, we assess the information contained in their applications and we place a lot of weight on their NBT results before making offers to the worthiest candidates who adhere to the minimum requirements set by the Bursary as well as the institution. We ask of applicants to motivate their application (by completing a short survey) and in such a way try to assess their reasons for and commitment to the chosen course.

Once selected, the bursary recipients move into the same university owned residence at UJ at the beginning of the academic year. This not only makes the administration associated with the bursaries easier, but also creates a cohesive and supportive environment for the students. The residence they live in mostly contains students from all the various B Acc academic years, and is within walking distance of the campus where they study. It is across the street from a shopping centre where they can purchase most of the essential items needed during their stay.

The residence leaders and Thuthuka coordinators combine forces towards the orientation process, all while adhering to the institution’s orientation process. On the first day of arrival, we invite the students to bring their families with them, although in many instances, this is not possible. Our aim is to greet the students and their families with a warm welcome and to answer any questions they might have. Families/friends leave the residence without their family member, but with an open invitation to make contact regarding any queries or concerns they might have.

Students are encouraged to partake in the residence activities and are expected to adhere to the set requirements of that residence. There is a close working relationship between the residence staff, student leaders and the Thuthuka coordinators, where they work together to the benefit of the students.

As part of the orientation, Thuthuka provides academic support to the students in the form of Accounting and Mathematic tutor classes. This happens before the academic classes formally commence. The aim of these sessions includes giving students a well-grounded academic start and these sessions are specifically aimed at students who did not take Accounting as a subject at school. These incubation classes are not taught by UJ academics but rather are offered by two second-year students on the Thuthuka programme who have been selected at the end of the previous year. These classes continue throughout and after orientation and consist of approximately eight classes of Mathematics and eight classes of Accounting in the first semester, and nine classes of Accounting in the second semester. Where students indicate specific difficulty with other modules, tutorial classes for these are also added.

The Thuthuka programme also offers compulsory *life-skills* sessions (called intervention activities) to the first-year group. This is mainly to assist students with the major transition involved in coming to the city and studying at university level. These sessions commence during the orientation period and continue right through the first semester.

These interventions are additional to the institutional First-Year Experience programme (FYE) and the residence orientation offered by the student residence leaders. A list of these sessions are given in the table following, with the goals of the psychological needs of SDT to be integrated in each session. The order of the sessions are often changed according to the perceived needs of the students.

ORIENTATION OF PARTICIPANTS THROUGH THE FACILITATION OF SELECTED INTERVENTION ACTIVITIES	
TIME FRAME: ORIENTATION (1-2 WEEKS)	
Facilitation of activities towards integration:	
<p>IA* 1: Self-knowledge <i>To include:</i></p> <ul style="list-style-type: none"> - Personality profile - Conflict management style - Assertiveness style - Multiple intelligence - Stress management - Personal values <p>Facilitation guidelines:</p> <ul style="list-style-type: none"> - Share about self (intervention manager) to build trust; - Allow for small-group discussions to encourage interaction; - Discourage unhealthy comparisons between students 	
<p>IA 2: Personal well-being <i>To include:</i></p> <ul style="list-style-type: none"> - Personal health - HIV/Aids - Diet/rest/exercise <p>Facilitation guidelines:</p> <ul style="list-style-type: none"> - Ensure confidentiality and encourage trust within the group; - Provide practical suggestions to students; - Allow sufficient time for discussions and questions; - To consider a guest speaker who is an expert, or living with the illness; - Make students aware of available health and counselling services within the institution 	
<p>IA 3: Entrepreneurial activity <i>To include:</i></p> <ul style="list-style-type: none"> - Relation building / social activity - Problem solving skills - Organisational skills - Communication skills <p>Facilitation guidelines:</p> <ul style="list-style-type: none"> - Conduct activity close to the beginning of the academic year to allow senior students' participation; - Provide structure to the activity to encourage cooperation and optimal interaction opportunities; <p>Incorporate content on stress-management</p>	
*IA: Intervention activity	
<p>Integration of psychological needs: Autonomy Assisting participants in making decisions regarding their personal management; To create awareness of the <i>self</i> and the role of their perceptions and values in autonomous decision making;</p>	

To guide students in becoming increasingly aware of their uniqueness to develop a healthy self-image and self-esteem;
 To stimulate the motivation to act from personal beliefs about the *self*;
 To encourage students to motivate their decisions;
 To encourage students to ask for help if needed

Competence

Guiding students to develop a realistic perspective of their competencies in relation to their strengths and experienced challenges;
 Encouraging academic progress (passing);
 Providing knowledge and opportunities to students to develop competencies in the various skills related to the facilitated activities;
 To assist students to develop confidence in themselves;
 Guiding students to set realistic goals (holistically, thus academic goals, health-related goals, relationship goals, and more);
 Allowing students to take responsibility for choices and to face the consequences thereof;
 Stimulating the feeling of effectance and mastery;
 Creating a safe space where students can strive towards achievement;
 Encouraging internal motivation

Relatedness

Creating a warm atmosphere of belonging, acceptance, care, trust and connectedness;
 Creating opportunities and providing structure for social activities where students can connect with peers, senior students, mentors/tutors, academic staff, bursary and other support staff;
 Encouraging students to build meaningful relationships with others;
 Providing opportunities where students can be actively involved in and experience a contribution to others;

 Making students aware of the available support structures

INTERVENTION ACTIVITIES CONTINUED TIME FRAME: ACADEMIC FIRST SEMESTER (ACCORDING TO THE ACADEMIC TIME-TABLE)

Facilitation of activities towards integration:

IA 4: Personal finance

To include:

- Budgeting
- Saving
- Basic banking processes
- Goal-setting and prioritizing

Facilitation guidelines:

- To facilitate this activity just before students receive their first monetary allowance;
- Consider inviting a guest speaker from the banking industry

IA 5: Time-management

To include:

- Prioritising
- Time-table
- Self-discipline
- Goal-setting

Facilitation guidelines:

- If possible, conduct this activity in a venue conducive of group-work;
- Continuously refer back to this activity to encourage accountability;
- Follow-up discussions during individual meetings with intervention manager

IA 6: Study management

To include:

- Study methods and styles
- Planning and prioritising
- Support available (tutors/mentors)
- Exam strategies
- Exam stress

Facilitation guidelines:

- Conduct this activity over 3-4 sessions of 2 hours each, all within two weeks (e.g. during a weekend or over a few consecutive days);
- Provide students with comprehensive handouts;
- Combine group- and individual work;
- Venue to be conducive of interaction and moving around;
- Encourage autonomous and realistic goal-setting

IA 7: Communication

To include:

- Types of communication
- Mediums (including social media)
- Communication in HE context

Facilitation guidelines:

- Refer back to Self-knowledge activity;
- Allow for practical opportunities to apply and develop this skill;
- Create opportunities where students can interact in small-groups or pairs

IA 8: Role of emotions

To include:

- Emotional intelligence
- Peer pressure
- Relationships (various types)

Facilitation guidelines:

- Refer back to Self-knowledge activity;
- Refer back to Communication activity;
- Allow for sufficient time where students are given the opportunity to participate in exercises and reflect on case study scenarios

IA 9: Motivational speaker

To include:

- Role-model in relevant career field

Facilitation guidelines:

- Allow sufficient time for questions at the end of this session

IA 10: Semester 1 overview

To include:

- Self-reflection
- Re-look and adjust goals
- Identify lessons from the past few months
- Commit to academic, social and personal goals

Facilitation guidelines:

Utilise template to guide this activity

Integration of psychological needs:

The same as in Phase 2b

In addition to these life-skills sessions, and vital to the success of the programme, the integration manager will also schedule two or three one-on-one meetings with every student per year. The ideal is to have one of the meetings in the student's residence room, rather than in the formal set-up of an office. In these meetings they will discuss the student's university experience so far, identify strengths and problem areas (on both academic and non-academic levels), and strategise together to address possible challenges. Focus will also be on each student's goal progression. After each series of meetings, a group feedback session is conducted as opportunity to discuss general concerns where students can work together to strategize solutions and to offer support to each other. Where serious counselling needs are identified, follow-up meetings with specific individuals will continue right through the year.

Students are expected to be more comfortable in their new environments after the first semester. The academic workload however also increases, and Thuthuka therefore continues with intervention activities in the form of extended support. Some topics are indicated in the table (adapted from Karsten, 2018), but different topics are often added as students voice their needs.

EXTENDED SUPPORT**TIME FRAME: ACADEMIC SECOND SEMESTER****Key factors and focus points*****Examples of activities during extended support:*****IA 11: Stress management*****To include:***

- Causes of stress
- Personal stressors
- Stress relieve strategies

Facilitation guidelines:

- Aspects of this activity have been included in other activities like Study-management, Role of emotions, Time-management, the Finance activity and individual appointments

IA 12: Exam strategies***To include:***

- Exam related stress
- Revision time-table
- Exam techniques

Facilitation guidelines:

- This activity should be integrated as part of Study management activity, but can be facilitated as separate activity if needed;
- Use examples from students' academic content;
- Allow time for practical application

IA 13: Public speaking***To include:***

- The need for this skill
- Building confidence
- Dress code and grooming
- Voice projection
- Body language

- Preparing the content of the message
- Connect with activity on communication

Facilitation guidelines:

- Provide guidelines (perhaps provide “good” and “bad” examples of public speaking;
- Allow time for practical application

Integration of psychological needs:

Autonomy

Allowing students to take responsibility for own studies, time-management, and other decisions;
To encourage students to ask for help if needed

Competence

Monitor students’ personal progress through consultation with them;
Monitor students’ academic performance and interact with them where needed

Relatedness

Encourage students to schedule appointments where needed;
Creating an inviting atmosphere of care and trust;
Continue to build on relationships formed during the previous step

As students exit their first year of study, it is important to reflect on the past year. Students are guided to do that. They are also encouraged to be involved in supporting the following year’s first-year group in the form of:

- Residence leaders
- Tutor positions
- Residence Academic Advisors (RAA)
- Sub committees within the residence

Thuthuka aims to embed skills that can be transferred to senior years and into the work environment. This is reflected on in the following table.

STUDENTS EXIT FIRST YEAR

Key factors and focus points

Encourage students to reflect on:

Academic integration (Tinto, 1993)
Social integration (Tinto, 1993)

Asking students:

What have I learnt this year, that can help me in the next year?

Integration of psychological needs:

Autonomy

Reminding students of their responsibility for their choices;
Allowing students to reflect on the past year and to identify lessons learnt

Competence

Observe academic success (if not, to provide further support);
Stimulating the drive to further develop academically, socially and personally;
Celebrating with students where they have mastered and achieved;
Encourage students to set autonomous goals for success in the next year (academic goals, social goals, and personal goals)

Relatedness

Saying goodbye to students (unless the support continues in various other forms)

Although the Thuthuka intervention encourages support providers to facilitate activities to address common integration challenges in first-year students, the support is also available to students in their senior years. These are done on an ad hoc basis and include a workplace readiness camp in their second year and some scheduled sessions where needed. Among others, these commonly include discussions on topics such as:

- Facing your fears (relevant to entering the work-place)
- Image management (dress-code, confidence, networking)
- Communication (formal, informal, interviews)
- Ethics

All the Thuthuka students (on all year-levels) have access to individual counselling. They are invited to schedule appointments with the psychologist where further support on personal matters are offered.

It is also important to note that the students themselves have a role to play in this supportive relationship. To benefit from institutional support, students should actively participate in the integration activities and engage with the process. A collaborate effort of both the institution and the students is needed for support initiatives to success, and consequently improving the retention rates in HE.

CONCLUSION

Higher education institutions have a great responsibility to support their students to both achieve high standard qualifications and to enter the work force as well-rounded and empowered individuals. At UJ Thuthuka we take this responsibility seriously and aim to make a positive difference in a scholarly informed way.

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NURTURING THE CA(SA) PIPELINE DURING A PANDEMIC

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Adapted from: Courageous Conversations 10 June 2020 – Ensuring no prospective CA(SA) is left behind
(A recording of the event is available at <https://livestream.com/saica/2020coco1>)

Article written by Roberta Thatcher

As the South African economy flails under COVID-19 and a downgrade to junk status, SAICA spoke to Ignatius Sehoole about the importance of ensuring we continue to bring top-quality CAs(SA) into the system

“Let us not forget that COVID-19 came to us at a very difficult time for South Africa.” So says CA(SA) Ignatius Sehoole, CEO of KPMG. “When it hit, we had just been downgraded to junk status, and as such we already had a huge task ahead of us to pull ourselves back up to investment level.”

As accountants, we understand how integral the financial services sector will be to this process of bringing back the resilience of the economy, and, in turn, what an important role CAs(SA) play in this sector. As such, it is not only important, but imperative that we maintain and grow the Chartered Accountant pipeline during this difficult period.

Which is why SAICA, as part of its Courageous Conversations series, called upon Ignatius Sehoole to share his views on the importance of Chartered Accountants to the economy, and also, to share what is being done to maintain and grow the pipeline.

For many years, SAICA has worked tirelessly to ensure transformation and growth within the industry. The question now, is how do we continue this process under the impact of COVID-19? “If we drop the ball now, we are going to live with the consequences for a long time to come,” warns Sehoole. “SAICA needs to continue to meet the demands of the financial services sector in providing appropriately qualified CAs to play a role in this very important objective of restoring the economy.”

Sehoole is aware that the many challenges the education sector is facing under COVID-19, such as data access, academic programming, the academic year, lack of career awareness and career support initiatives, need to be overcome in order to produce the quantity and quality of CAs we require.

“This is why it is so important that we look after our pipeline, from schools to training level, to ensure that no prospective CA(SA) is left behind,” he says. “We need to look at every single challenge, and ensure we find a solution for each one.”

CHALLENGES AND SOLUTIONS

Sehoole begins by stressing that, despite aspiring CAs(SA) worrying about the future of the industry, the demand for Chartered Accountants is increasing. “People worry that artificial intelligence and technology are making them redundant, or that the job market is going to suffer after COVID-19,” he says. However, he is adamant that the intake of firms is going up and not down. “We’re all looking for more trainees, and if you’re in the pipeline, we have a place for you,” he assures.

On the subject of AI, he says that what many people are not aware of, is how much AI is already being used in the consulting environment right now. He goes on to explain that when we do audits, there are nowadays, thanks to AI, areas where we do 100% checks. “Volumes are going up, and because of this, the demand for CAs is going up,” he

⁷ Ignatius Sehoole, CA(SA), is the Chief Executive Officer of KPMG South Africa.

says. “AI won’t take your job away, in fact it will assist you to do your job better,” he says. “Volume is done by technology, while the creative thinking is done by you.”

For this reason, Sehoole acknowledges that the education system needs to encourage skills such as creative thinking, right from the beginning. “Many students are trained in silos, but they need integrated knowledge and skills,” he says. “This is where the question of quality becomes so important, and we need to work together with schools and universities to make sure the right skills and competencies are being taught and assessed.”

Because of the increasing demand for CAs(SA), we need to ensure that there is a constant stream of high-quality candidates passing through each phase of the pipeline. As such, Sehoole takes us through the three education phases in the pipeline – schools, universities and trainees and training offices – and tells us about SAICA’s interventions, in each.

SCHOOLS

Sehoole reminds us that when Level 5 of lockdown hit, SAICA had to cease all face-to-face interactions with schools, out of necessity. “All initiatives came to a halt, including career promotions initiatives and maths development camps, all of which are good sources of interacting with learners and guiding them towards CA(SA) as a career choice,” he says.

He goes on to explain that in lieu of face-to-face contact, SAICA has been in touch with learners online, through radio and via social media, to promote awareness of the profession and to offer career guidance. “We reach a lot of learners through these channels, and these interventions have been successful.”

SAICA has also continued to recruit learners for the Thuthuka Bursary. “You’ll be pleased to know the Thuthuka Bursary application is now digital and students can apply online to be considered for the 2021 intake,” says Sehoole, while urging all readers to please help spread the message and make sure people are aware of this.

UNIVERSITIES

While face-to-face communications are on hold, SAICA has been communicating with universities and students remotely, and Sehoole says this is a reminder of the importance of blended learning. “Whatever initiatives we come up with collectively are not just for this year,” he says. “COVID-19 is going to be with us for a while, and all the positives that come from it will be taken into the system beyond the pandemic, to make our pipeline more agile and innovative.”

Sehoole explains that the design of modalities for blended learning requires a number of elements, such as proper planning, as the instructional design for blended learning is very different from that of contact learning. “SAICA can put together designs for this quite easily,” he assures.

SAICA has also been engaging with universities regarding the academic year. “Timing, the curriculum, exams, all of these matters need to be scrutinised to make sure they are fit for purpose in terms of where we are,” he says. “It’s about envisioning the university of the future, one that is flexible and able to accommodate different challenges, while still producing good-quality students at the end of the day.”

Accessibility is of course key and Sehoole acknowledges that COVID-19 has highlighted the differences between the haves and have-nots. He believes the government is lacking in rural areas, and that they can do a lot more to ensure equal access to data. “We’ve seen other countries do this, where the government owns the fibre and the network operators compete with the service offerings,” he says. “This allows the government to keep data as cost-effective as possible for the end user,” he says.

Focusing on areas that can be immediately addressed, SAICA has already ensured all Thuthuka bursary recipients have received computers this year. “We cannot afford to ignore one part of the community,” says Sehoole. “We need to ensure equal access where possible.”

What's more, SAICA is piloting a student online support programme with the Universities of Zululand, Western Cape and Johannesburg, with the hopes of eventually spreading it to all universities. "The programme is designed to encourage students to self-manage and to grow in purpose, while experiencing the advantage of creative thinking habits," he explains. "This is important, as it's not only geared towards assisting students in passing exams, but gives them a lifelong skill of creative thinking that will help them both in academic and non-academic life."

Finally, SAICA is engaging with universities on the topic of academic assessment, and researching what other methods exist that are more accessible and flexible, while still delivering good students. "At the end of the day, all of these initiatives and changes cannot come at the expense of quality," says Sehoole. "Because quality is very important and it is key we do not lose this in the process."

Sehoole admits that creating quality candidates is a costly exercise. "We need to reduce the dropout rate, so the unit cost of producing one accountant will reduce," he says, explaining that we can do this by providing additional resources and support programmes. "We can't rely on the government increasing taxes, we need to find other ways to mobilise finance," he says.

He believes that if we chip at this problem all the time, both at school and university level, we will have success, as corporate sponsors are very generous. "If we can innovate and come up with ways to make things better, I think we can always get the support of our funders," he says.

TRAINEES AND TRAINING OFFICES

At this level, much of SAICA's support is already remote, which has worked well during COVID-19. "At the moment SAICA is very much focused on rescheduling qualification exams to give the trainees the best chance of success," explains Sehoole.

SAICA's Trainee Tuesday webinars and CA Nights are popular initiatives that are extremely important for the wellbeing and support of aspiring CAs(SA), especially in this time of social distancing.

SAICA has also ensured the availability of various Assessment of Professional Competence (APC) support programmes, as well as online repeat programmes, several of which have received funding from the FASSET. "To add to this, the SAICA APC Support Academy is a six-week complimentary programme that helps students develop specific competencies to assist them in their ability to successfully complete the APC in November," explains Sehoole. "Students are encouraged to dedicate a minimum of 30 minutes a day continuously for six weeks, and hopefully their ability to tackle the APC will be much improved."

COMING TOGETHER AS AN INDUSTRY

All of the above solutions are integral to ensuring our pipeline is solid and continues to grow. "The reality is, the Chartered Accountancy profession needs all of us right now, more than ever before," says Sehoole. "We all need to work together to ensure the pipeline does not collapse, as if it does, we will be shooting ourselves in the foot, not only as a profession, but as a country."

As such, Sehoole believes we have to focus on what is working, and also, what more can be done. For this, feedback and support are imperative. "We encourage all of you to make every contribution you can make, whether it is feedback, or, if possible, a financial contribution."

Sehoole reminds us that education is a very costly exercise. "We need money from every single person that can afford to put it on the table," he says. "After all, charity begins at home, and this is our professional home."

Sehoole believes that if we come together, and support the profession, whether in kind or financially, we can grow the pipeline and contribute meaningfully to our country. "This is important if we want to take our country out of junk status, take it to investment level and improve the lives of all South Africans."

PAVING THE WAY FOR THE CTA AT HDIS

Roberta Thatcher⁸
Independent

INTRODUCTION:

The world is changing, and education needs to change with it. In a recent Competency Framework Mapping Discussion regarding the Historically Disadvantaged Institutions (HDI) Common Certificate in the Theory of Accounting (CTA), SAICA, together with representatives of the HDIs, discussed the challenges and opportunities regarding the initiative, and how to ensure this programme is successful.

A STUDENT-FOCUSED APPROACH

During the meeting, SAICA's Robert Zwane stressed the importance of the initiative being student focused, a point which sparked much discussion.

To this point, Professor Alex van der Watt of the University of Johannesburg (UJ) questioned whether it is possible, through innovation and technology, to create individual learning paths for students. "We should be looking at performative assessment, and allowing students to only take part in summative assessment when they are ready," he noted, adding that some will take longer than others. "If I look at all the PGDA programmes that are currently out there, most have a mix of repeat students and first timers, and it's very clear that often the repeat students do much better than the first-timers," he explains, adding that the conclusion we can draw from this is that all students learn at different paces and we need to make allowances for this. "One of the limitations of the current programmes is that all students participate in the summative assessments whether they are ready or not, at the same time."

SAICA's Chantyl Mulder agreed, adding that in Canada, exams are held at different times and different places so students can take them when they are ready. "Learning takes place at different paces, and we need to accommodate for this, as it's very disheartening for any student to fail."

Van der Watt pointed to Milpark Business School's multiple intake approach as an alternative flexible route. "Most students struggle to cope with the workload at the beginning of the programme, especially in the first three to four months," he says. "Multiple intakes can help to mitigate the intensity, if a student hasn't coped in the first six months, they can join the new intake and translate to an 18-month programme," he says, adding that we need to think about what flexible routes we can provide.

THE CHALLENGE OF STUDENT NUMBERS

Mulder was quick to point out that student numbers are a limiting factor when it comes to HDIs. "As student enrollments are under 100 at all the universities, I am being questioned as to why we are spending so much time and money on the CTA."

Van der Watt adds that while the numbers are a risk, an added risk is that positions are often filled by walk-ins. These are students who are not really interested in accounting studies, and are simply settling for a place in university. "If you want to succeed in such a rigorous degree, you need to be interested in the discipline," he says.

Universities and specifically HDIs have a role to play here, and they can work much closer with schools in the area to promote the discipline and to correct misconceptions around accounting and accounting studies, such as the idea that accounting jobs will be taken over by robots.

⁸ Roberta Thatcher is an independent writer and freelance contributor to several of South Africa's publications including *Accountancy SA*.

ASSESSMENT AND TEACHING ISSUES

While there has been a definite decline in first-year student intake over the past few years, the results are getting worse, too. “The exams are becoming more integrated, and while this is what should be happening, the way we teach and assess has not kept pace and adapted,” says Mulder. “If we don’t change the way we teach and assess, I’m not so sure we’re going to be able to see the results we want to see.”

Zwane suggests that universities move towards a more project-based learning approach. “We need to facilitate, not just lecture,” he says, adding that the use of technology is particularly important in this regard, especially for rural areas.

For Mulder, it is key that we collaborate with the big universities, as well as educators, as CAs, while being technically trained, are not educators. “Many CAs don’t have a clue how to teach critical thinking skills, and we need to teach our youngsters how to connect the dots,” she says. “We are preparing these students for university exams and then for a very different set of exams at CTA level, and it’s very confusing for them, which is why we need a new approach.”

Van der Watt believes that one of the big shortcomings of the current CTA programme, is that most of it centres around the transfer of knowledge, rather than focusing on how learning takes place. “If we allow students to identify problems themselves and solve them, they will be much better able to gain a deep understanding of technical issues and apply them to a specific scenario,” he says. “We need, in our delivery model, to focus on how learning takes place.”

To this point, Nkathazo Radebe of Walter Sisulu University believes that universities need a different kind of thinking around how they deliver the CTA programme. “Most of us have inherited programmes that were developed many decades ago, and lecturers deliver their programmes the way they were taught, assess the way they were assessed, and resort to resources they are comfortable with themselves,” he says. “A shift is needed from our staff, we need to stop teaching our programmes in silos and to come up with methods of teaching that benefit our students, so we don’t continue to make the same mistakes.”

A FOCUS ON ENABLING COMPETENCIES

There are certain competencies that should be developed at university level, and all parties agreed that if they get that right, students won’t battle. External advisor, Greg Beech commented that the reason pass rates are so poor is not because students lack technical ability, but rather because they lack communication and critical thinking skills. “These skills need to be taught from day one of a student’s university career,” he says. “I would spend the first three to six months of a four-year programme focusing on how to think, grapple with problems and communicate.”

Van der Watt agrees, saying that this shift will require the upskilling of staff, input from educationalists and a serious examination of the assessment going forward. “We can’t do it all at once but collectively we can do a lot more,” adds Mulder. “We can’t afford to have bad ITC results, and while there are pockets of excellence, we need consistency across all institutions.” Mulder committed to speaking to all of the large universities and seeing what it will take to turn the tide. “We have to see what it’s going to take, what we can tweak, what our quick wins will be, and how we can work together,” she says. “This is not a competition, all the universities need to work together.”

THE USE OF TECHNOLOGY

All parties agreed that technology needs to become central to teaching and learning methods. “Covid-19 has taught us a lot about how it can be used,” says van der Watt, adding that many students have told him they will be disappointed if the status quo remains the same when they return to campus. “It’s not all about the transfer of knowledge, technology can really help students to take on the responsibility of learning.”

Mulder adds that SAICA is looking at setting up a learning management system. “There is a lot of material we are developing and I want to make it available to all our HDI university students,” she says, explaining that much of the content will be based around softer issues such as stress management. “We want to load it onto our platform for all universities to use.”

She added that technology will help change our teaching as best we can with our limited resources. “We have innovative methodologies, let’s start thinking as educators.”

In conclusion, Mulder commented that SAICA and the HDIs are signing up for a very big change, which she is grateful for. “I want to see the HDIs on a very different trajectory,” she says. “We have to start somewhere, so now is the time for action, and for figuring out how we go about making these changes.”

STELLENBOSCH THUTHUKA SOCIETY: A CASE STUDY

Sybil Smit⁹
Stellenbosch University

Amber de Laan¹⁰
Stellenbosch University

Gail Fortuin¹¹
Stellenbosch University

The South African Institute of Chartered Accountants (SAICA) is in the final stages of finalising its CA2025 framework, which stipulates the competencies expected of an entry level Chartered Accountant (CA) (South African Institute of Chartered Accountants, 2020, p. 1).

The competencies students need to display are divided into three main elements: Professional values and attitudes, Enabling competencies and Technical competencies in the value creation process (South African Institute of Chartered Accountants, 2020, p. 9). Professional values and attitudes include: Ethics, Lifelong learning and Citizenship (South African Institute of Chartered Accountants, 2020, p. 11). Enabling competencies consist of Business acumen, Decision making acumen, Relational acumen and Digital acumen (South African Institute of Chartered Accountants, 2020, p. 14).

Some competencies are difficult to “teach” in a classroom (Smit & Steenkamp, 2015, p. 686), and practical experience is a better way to acquire these skills. In order to help Thuthuka students to develop some of these skills, Stellenbosch Thuthuka has a formally registered university society to implement community outreach and team-building events. The students take responsibility and arrange all activities on their own with limited guidance from the Thuthuka Project Managers.

The vision and mission statements of the Stellenbosch Thuthuka Society are:

Vision Statement

Our vision is to promote the accounting profession and advance the interest of previous disadvantaged students within the accounting profession and make a sustainable impact on the broader community.

Mission Statement

To promote transformation and the chartered accounting profession and serve and uplift the community.

VALUES AND OBJECTIVES OF STELLENBOSCH THUTHUKA SOCIETY

The values of leadership and serving your local community is an important goal of the Stellenbosch Thuthuka Society. The overriding theme is to:

- Be committed to ourselves, the accounting profession and the broader community.
- To take responsibility for ourselves and the broader community.

⁹ Sybil Smit, CA(SA), is the Senior project manager for the Thuthuka Programme run by the Stellenbosch University’s School of Accountancy.

¹⁰ Amber de Laan, CA(SA) is a lecturer at Stellenbosch University’s School of Accountancy and is a project manager for the university’s Thuthuka programme.

¹¹ Gail Fortuin, CA(SA), holds a Mcom (Accounting Sciences) Cum Laude and is a lecturer at Stellenbosch University’s School of Accountancy. Fortuin is a project manager for the university’s Thuthuka programme.

The Thuthuka students strive to live according to the following values:

T – Trustworthy

H – Honesty and integrity

U – Unity

T – Tenacity, dedication and persistence

H – Humility

U – Understanding (of people's circumstances)

K – Kindness, compassion and making a difference

A – Ambition

(Stellenbosch Thuthuka, 2020)

PORTFOLIOS OF STELLENBOSCH THUTHUKA SOCIETY

The group leaders for the Society are elected during August of each year by the members of the Society. A formal election process is followed, where nominated candidates introduce themselves to the Society by giving their background, values, their vision for the Society as well as the portfolio they stand for. Members are given opportunity to ask questions to the candidate whereafter the voting takes place.

The group leaders consist of a Chairperson, vice-chairperson, secretary, treasurer and two other members. The vice-chairperson, secretary, treasurer and two other members each have a portfolio within the Society: community service (two leaders), social portfolio (two leaders) and academic portfolio (one leader).

Some of the day-to-day responsibilities listed in the Annual Year Report of the Stellenbosch Thuthuka Society, are: (Mateta, 2020)

- Meeting deadlines
- Managing conflict
- Managing and monitoring the group leaders
- Attending societies council meetings
- Communicating with project managers and sponsors, and managing relationships with sponsors
- Organising events, hand in hand with the group leaders
- Growing the Thuthuka brand in terms of exposure and availing opportunities
- Upholding the constitution of the Society
- Aligning Thuthuka with the vision of the SRC
- Running society group meetings
- Facilitating the election process
- Create an approachable persona in order to make it easier for society members to voice their concerns
- Being punctual
- Being resilient during disaster management
- Being trustworthy
- Delegating tasks to the rest of the group leaders
- To assist the other group leaders in their portfolios
- To find efficient cost-saving strategies
- Being involved in discussions and decision-making processes
- Prepare budgets for the different events
- Communicate with the other group leaders, project managers and sponsors as I was also involved with the community service of the society.
- Attend the Treasurer's training at the beginning of the year.
- Reconcile the budgeted and actual figures for the year in terms of the various events.
- The following competencies are hereby developed in the students:
 - personal, business and professional ethics;
 - self-development, adaptive mind set and agility;
 - personal, corporate, professional and global citizenship;
 - innovation and creativity;

- critical and integrated thinking;
- problem-solving, judgement and decision-making;
- communication, leadership, people and relationship-building skills;
- teamwork, self-management and managing others, and emotional intelligence.

WORKING OF STELLENBOSCH THUTHUKA SOCIETY

The objectives of the Stellenbosch Thuthuka Society are to:

- Create a community of previously disadvantaged aspirant accountants
- Create a platform for communication and interaction
- Create awareness
- Community interaction

Create a community of previously disadvantaged aspirant accountants

The Stellenbosch Thuthuka Society aims to create a platform for the purpose of raising aspirant accountants and future business leaders and to establish a community for all aspirant accountants and in particular from previously disadvantaged communities, to encourage a companionship and understanding among members.

All Stellenbosch Thuthuka bursary holders are members of the Society, and Pilot students (students who voluntarily join and receive the academic and well-being support offered to the Thuthuka students, but who are not bursary holders) are also members of the Society. As the students get to know one another, they become like family and look out for their brothers and sisters.

Create a platform for communication and interaction

The Society leaders are responsible to arrange group meetings at least once per term. They arrange the guest speakers and thereby provide effective channels of communication between SAICA, accredited firms and previously disadvantaged accounting students and support the creation of a forum for ideas and initiative.

The Society has at least one formally organised social event per semester geared towards providing opportunities for Society members to network, meet socially and interact.

The social portfolio includes the organising of social events for the Thuthuka students, from watching movies, having a beach day, having a formal dance (with karaoke) to ice-skating.

Create awareness

The Stellenbosch Thuthuka Society encourages their members to create awareness of the work, objectives and ideals of the accounting profession in previously disadvantaged communities (including high schools), by going back to the communities and schools they come from to promote the profession.

The academic prize giving serves to motivate all Thuthuka students to work hard, and it further encourages students who are achieving good grades to maintain these high academic standards. It also recognises and awards students' academic achievements and efforts and inspires them to continue doing well.

Community interaction

The Society has one big community service event each year where all members participate. This is to instil a habit of giving back, as students receive so much through the bursary and need to learn to give back to the greater community.

Community projects over the past few years included collecting canned food and donating it to a local crèche during an afternoon of fun and games with the children, and organising an opportunity for learners from disadvantaged high schools to come to campus, where they were helped to apply for admission and then taken for a campus tour. The fun run arranged in 2019 was a highlight, where the entrance fee was donated to a charity providing food to homeless people. A colour run was planned for 2020, but could not take place due to Covid restrictions.

CONCLUSION

A few quotes from different group leaders which was written in their year-end reports shows the value of the Society in students' development of different competencies:

"I have learnt how to work well under pressure. I also learnt how to plan my time and meeting deadlines accordingly. As students we are used to being told what to do, how and when, however I noticed with my portfolio that the project managers had little involvement, which taught me how to make rational decisions on my own and take full responsibility for my portfolio".

"My overall advice to the team is to use be proud to be part of the team you in, that way working to together will be a breeze. Effective communication is key."

"The most challenging aspect of being chairperson was finding a way to respectfully lead a group of peers that I also had to interact with daily outside the leadership role. Finding a balance between "friend" and "leader" was difficult.... The best advice I can give would be -not to be afraid to ask the people around you for help."

"We learnt that planning a social event is not easy. A lot of effort needs to be done but that is why the term teamwork is important. We have included the help of other committee members with small but not insignificant tasks to make the social run smoothly. Clear communication within the committee is very important as well to avoid any confusion and the help of the project managers makes everything so much easier."

"My main aim was to ensure that pride was brought back to the society and that everyone felt like they belonged. I learned how to manage my time efficiently, to delegate and to allow others to do their own job, thus showing them that I trusted their judgement and work. As chairperson, the most important thing that no one really emphasises, is that you have to be three steps ahead of the rest of the executive team in order to lead them effectively. You must always think ahead and always ask the question of "what could go wrong?" Using your intuition and effective communication is a very crucial skill to have. Planning cannot be emphasised enough."

"Although it was short lived because of Covid-19, it just felt amazing to develop as a leader in a community that shaped who I am today.The nature of the role has forced me to learn how to plan and coordinate a busy life successfully, a skill I am sure will come in handy in years to come.As bizarre as it sounds. I am actually grateful for the oddness of this year. It has taught me remarkable resilience. I discovered a lot about myself."

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SUPPORT PROVIDED BY THE UNIVERSITY OF PRETORIA TO STUDENTS WHO ARE ON THE ‘FIT’ PROGRAMME

Aneesa Carrim¹²
University of Pretoria

The FIT programme at the University of Pretoria (UP) is a successful student support programme that involves the synergy of three bursary programmes namely, FASSET, the Ikusasa Student Financial Aid Programme (ISFAP) and Thuthuka. All of these are funding and bursary programmes aimed at students studying towards becoming a CA(SA) and a few other degrees in the Financial Sciences field.

The structure of the financial support provided by these three funders differ slightly between these programmes, but they all include tuition fees; textbooks; accommodation; food; pocket money; and wrap-around support.

At UP, these three programmes have chosen to work together and pool our resources as the “FIT” team, in order for our team to optimise our reach and use the strengths of each team member to have a maximum support impact on our students. The FIT team is managed by four programme managers and is supported by an administrator and academic trainees.

We have decided to use the “FIT” acronym for ease of use and identification within the university, but we have also expanded this into our philosophy. The vision of the FIT team is: “To establish and maintain a *reliable, approachable* and *exemplary* support system for FIT students and thereby be a positive catalyst in these students achieving academic success and ensuring that they are FIT-for-life.” This effectively also means that we want to produce UP alumni who are well-rounded individuals and employees who can function independently and effectively in the workplace.

In line with this vision the FIT team expects FIT students to have and/or develop certain key values. We continuously remind our student of these values and that they as individuals should be:

1. Independent
2. Responsible
3. Hard working
4. Courageous
5. Kind and respectful
6. Thankful
7. Growing continuously
8. Ethical
9. Balanced

We aim to make students aware of the privilege to be on a support programme and not develop an attitude of entitlement.

In previous years at UP, the support programmes of the time provided students with several additional academic interventions. However, as from 2017 there was a change in approach which was sparked by the above vision and values listed together with an acknowledgement that UP’s core offerings (i.e. interventions by academic personnel) were more than sufficient to ensure students’ academic success. Students rather required wrap-around support to this core.

As part of this wrap-around support the FIT team now offers the following support:

¹² Aneesa Carrim, CA(SA), is a Senior Lecturer within the University of Pretoria’s Department of Accounting as well as the Programme Coordinator for Thuthuka, the Ikusasa Student Financial Aid Programme (ISFAP) and FASSET.

- **Essential Life Skills:**

FIT students are expected to attend skill sessions regularly. In these sessions a variety of essential life skills are taught to students. These include (but are not limited to):

- *The “7 habits of highly effective students” training*

Presenting the 7 habits course to the FIT students is one of our foundational pillars of support at UP. It has been a game-changer for our students. Students all receive their own 7 habits textbook / workbook and there is also an app with many handy features that speaks to the students’ way of taking in information. All the FIT Team managers have been formally trained to present the course to the students. Teaching the 7 habits has enabled the team to establish a common skills language that can be used throughout the students’ time on the FIT Programme. We believe the 7 habits course help students prioritise better, plan better, manage themselves better and overall give them good life-skills that will assist them even after their studies.

- *Exam technique; planning; and time management*

We usually schedule these sessions a few weeks before an exam or test series. These sessions are sometimes presented by the FIT team and sometimes we get assistance from other people at the university to present these sessions.

- *Work readiness; CV and interview skills; and personal finance*

We often make use of an internal UP provider called Enterprises@UP to present these courses to students. The courses are presented at a third year level and kept basic. It is intended to give students a good start rather than to be a fully comprehensive course.

- *Personal management like sleeping habits; physical activity and exercise; and eating healthily*

These sessions are presented by FIT managers and trainees. We sometimes also have gender specific sessions.

- *General motivational sessions*

For our motivational sessions we mostly make use of CAs(SA) in practice that come from different backgrounds and who branched out into different career paths. We always ask our speakers to share their journey to inspire our students to create their own inspirational path. We do not pay our speakers but often give them a small gift as a token of our appreciation.

As a team we always consider the students’ academic responsibilities like tests and assignments first when we plan any intervention or support activity. We monitor all their class and test timetables and will never schedule an intervention which we don’t believe is essential for the development of the students.

As a result of this we generally have many skills sessions with 1st years, but we gradually reduce the sessions as they progress. This means that as the academic pressure on students increase, the amount of time they are expected to spend in skill sessions decrease. We have also noted that the gradual reduction in skill sessions results in students growing into more independent individuals over the four-year period. We are careful to make students self-sufficient and not rely on the FIT team to help them where they are able to help themselves. For example, if a student has a university administrative query, we will point them in the right direction but expect them to resolve it on their own.

- **Monitoring of student results:**

The FIT team monitors the results of all students in the cohort, not only the FIT students. For each year group, our focus is the major modules in that year, but we do take all the marks into consideration during our monitoring process. As part of this monitoring the FIT team provides feedback to the Deputy Dean of Teaching and Learning, who is also the head of the UP CA Programme. This feedback is then provided to academic staff and any concerns are addressed through UP’s core offerings to all students. In the unlikely event where FIT students perform poorer than the group as a whole, the FIT team will then consider providing academic support to FIT students only. The marks monitoring enable the FIT team to identify @risk students and leads to personal interactions as described in this article.

- **One-on-one interactions (conversations and coaching):**

One-on-one interaction refers to sessions between a FIT student and a FIT programme manager that takes place in the FIT managers' offices. This is the one aspect of our support that we believe has the biggest impact on our students. It forms the cornerstone of our support. There are two broad type of one-on-one conversations that take place, namely, general discussions whereby we try to build relationships with our students and @risk discussion where we try to mentor and guide students who are @risk of not progressing to the next year of study.

The programme managers who engage in these interactions all have a number of years' experience in doing this. The managers have all received training from an occupational psychologist who shared numerous best practices and also provided the team with a toolkit of items that can be useful during these conversations. Additionally, the team regularly shares new ideas or practices with each other, to keep our interactions fresh and student-relevant.

- *General discussion one-on-ones*

The initial one-on-one conversations with first years are done within the first month of the opening of the university. The purpose of these conversations is to introduce the FIT Manager responsible for 1st years to the students and to make them feel comfortable and lay a foundation of trust and availability that will stretch into the students' CTA year. This initial conversation is started off by the FIT manager sending an email to students asking them to respond and share some key information about themselves and their families. We make sure to ask specific and direct questions to ensure that students know what information we need. The most important questions that students are required to answer in this email are the ones about sharing something that will help us to understand the student better. The information obtained from the student in their email reply is extremely useful, because it immediately makes the first interaction much more comfortable and no time is "wasted" on the basic questions. The email also assists us in guiding students through email etiquette and therefore the benefit of sending an email is two-fold.

We make notes of all of our student conversations and this has a dual purpose. Firstly, it provides a record for future interactions (whether it is personalized emails or personal interactions) and secondly, it helps the programme managers to "deal with" or "process" some of the difficult information that is sometimes shared by the student. We make it very clear to the students that the conversations are taking place in a safe space and that no information will be shared with anyone (for instance a counsellor or a parent) unless the student explicitly gives consent. The notes made are carried over from year to year and this enables any member of the FIT team to pick up where someone else left off in the previous year. The students also experience continuity and it aligns with our attempt to be a FIT family.

These conversations help us to understand the students and to make suggestions about coping with campus life and the specific enormous adjustments they face in first year.

The one-on one conversations becomes more ad hoc from second year onwards, but the practise is well established in the 1st year and students are quite comfortable to approach the manager with personal or academic matters from second year onwards. Students do make use of this and we receive numerous appreciative emails from students.

We also rely a lot on personalised email conversations, which we also use additionally to enhance language and communication skills.

- *@risk one-on-ones*

During the monitoring of students' marks process mentioned above, FIT students who are "@risk" are identified. For all years of study, the @risk students mainly include students who are unlikely to progress into the next year of studies. These students are called in for a one-on-one meeting with a FIT-manager to assess the reasons for the student's poor academic performance. Firstly, aspects like personal management and time management are explored as contributors to lack of academic success. The aim of these sessions are mainly to mentor, motivate and uplift students rather than to reprimand them. We try to understand each student as an individual and our guidance is tailor made for each student.

In these sessions we often mandate students to attend tutor classes and other academic interventions from lecturers that are normally optional for students to attend. In these sessions students are also always encouraged to consult with academic staff and specifically the academic trainees of those subjects on topics that they are facing challenges in. Students are also sometimes referred to UP's EMS faculty student advisors. The faculty advisors would assist with stress and time management in addition to what is provided in the FIT Skills sessions. In cases where the FIT manager is concerned about the student's mental well-being, the student is referred to UP Support Services or the TuksRes Councillors.

CONCLUSION

In conclusion we as a team believe that our support to students are a constant work-in-progress. Meaning that although we have a core offering of support, we re-think this on an annual basis and we try to be innovative and move with the times and the student needs. For instance, in 2020 we moved all our support to virtual support. We managed to phone all our students at least three times since April 2020 and additionally sent personalised emails throughout the period where necessary. The @risk students received additional video calls where possible. We hosted virtual fitness sessions and offered virtual motivational sessions with outside speakers. We increased our Instagram activity and used it as a motivational tool, including videos with tips from 2016 students who were affected by the Fees-must-fall movement. We also sent out self-reflection questionnaires to students to help them stay in touch with themselves and their values.

We strive to always make our students our first priority and we know that there is always room for improvement and learning. We believe that, like our students, we are also on our journey to become FIT-for-life.

TERTIARY EDUCATION GOING ONLINE

Gareth Olivier¹³

Founder of CA Connect

Adapted from: The Future of Accounting Education, Learning and Professional Development

(A recording of the event is available at <https://livestream.com/saica/futedu001>)

Article written by Roberta Thatcher

While COVID-19 has forced countless companies and institutions to scramble their way online, last year CA Connect (through Milpark Education), drawing on a decade of experience in flexible accounting education, had already established itself as the first and only SAICA -accredited online path to CA(SA).

As the only online programme for prospective CAs(SA), CA Connect has been impressed with the number and demographics of the students it's received since it launched a year ago. The programme already has around 1 000 students doing various courses, 70% of whom are non-white, and for Olivier, this is incredibly encouraging, as he feels the need and thus the potential is massive. "What's great about an online course is that it provides huge flexibility, so working students can attend, as can students who live in rural areas and wouldn't otherwise be able to attend a central campus," explains Olivier. "It also provides the educational support, guidance and rigor usually only associated with campus-based programmes."

FACING THE CHALLENGES

When the CA Connect team began the process over 10 years ago, moving from contact education into online learning, they knew they could not lose the interactive, 'living' element of education that comes from being in a classroom with other people. "Education is not just something you read in a book, and for us it was essential that we maintain that," says Olivier.

The project seemed immense, but Olivier stresses that one of the most important things they did, was to build the course in stages. "Embarking on a huge transition can seem intimidating, but if you look at it incrementally, you'll see that once you make that initial leap, the next steps come more easily," he assures.

Olivier does not deny that they were faced with a number of educational tensions during the transition. The first one was content syllabus overload, and the second was that ironically, CAs(SA) may not necessarily be the best people to teach their online courses.

After examining a number of academic CAs(SA) in practice, they saw that many of them delivered content for the sake of content and showed linear ways of looking at problems. "This wasn't ideal, as thinking categories such as problem-solving, collaboration and creativity are so important."

What's more, Olivier and his team realised that academic CAs(SA) assumed that being industry experts made them capable of delivering education. "This is not necessarily the case as they are two separate areas of expertise."

While these tensions around content proved a challenge, there was also another tension – that of community. "We were worried that, without contact, the students wouldn't be able to forge relationships with fellow students as well as lecturers and that they would feel alone," says Olivier, adding that this would not be an acceptable outcome.

ADAPTING TO THE ONLINE ENVIRONMENT

With the above in mind, the CA Connect team approached their online curriculum from two directions. The first was how to tackle the content issue, and they took 18 months to develop the programme as it stands today.

¹³ Gareth Olivier, CA(SA) is the founder of CA Connect and is responsible for the Milpark Education PGDA online programme.

“CA education is currently heavily developed on content, so for us, the delivery thereof would need to be very innovative,” says Olivier. “In a classroom you have three-to-four-hour lectures, but that can’t translate to an online environment.” As such, they needed to come up with a formal, guided structure that was both snappy and chunked and that would keep students thinking. “We do things like show a five-minute video, followed by an exercise, followed by exploring, say, a website, and then returning to another video. This way, students can’t just zone out and are encouraged to continually think actively,” says Olivier.

After 18 months, they had a complete course that could literally deliver itself. “We could have just stopped there, and allowed students to press play and absorb the content, but that didn’t address the second part of our goal, which was to create a community and allow the content to come alive.”

As such, every day and on every subject, there are conversation rooms, where students get together and have discussions. “These really help to create a sense of togetherness,” says Olivier.

BEHAVIOURAL ANALYTICS

One of the real advantages of online learning is that the content creates a huge data footprint for every student, and as an institution you can see how students are behaving, and which behaviours lead to success and failure respectively.

“As lecturers, we very quickly realised we had the ability to proactively intervene,” says Olivier. As a simple example, if a student hasn’t been online for a week you can call them up and ask why, but Olivier adds that you can get much more granular than that. “If a student has watched the same video 20 times, or you see they keep rewinding and replaying, you can contact them and ask them what they are finding challenging about that particular piece of information.”

CA Connect quickly noticed that their interventions were leading to improved motivation, lower drop-out rates and greater momentum in the community. “In essence, we got to the point where we knew students had issues before they did, and the results and our potential to proactively intervene and assist were fascinating,” says Olivier.

REIMAGINING THE ACCOUNTING DEPARTMENT

CA Connect knew from the outset that academic CAs(SA) may not be the best people to teach their courses. “The content is done, we have a course that theoretically delivers itself, so what’s important for us is to find people who can support it.”

As such, the institution prefers to appoint CAs(SA) who genuinely want to take the students on a journey, rather than those who see themselves as authorities. “In essence, we hire great people who happen to be CAs(SA), and they aren’t necessarily academics.”

This different way of looking at educators helped the institution to see that being CAs(SA) alone wouldn’t be enough, and they began to change the composition of their staff. “We need data analysts, who can support our students by knowing when to intervene and how to segregate the classes according to behaviour patterns, location and abilities,” explains Olivier.

They also realised they needed clinical, behavioural and educational psychologists, who could understand a student’s journey and their way of learning.

“This is just the starting point, there are many more skills that we need, but what’s most important to us is that all the people we bring into the department work together,” says Olivier. The institution believes that through mixing intertwined skills on a daily basis, where CAs(SA), psychologists, data analysts and other experts work on the fringe of each other’s skills, they will be able to really understand the needs of their students and how to help them succeed. “If we continue to work in silos, it will be very difficult to make a meaningful change,” says Olivier.

Olivier acknowledges that red tape is stifling innovation in many universities, and he believes this is the reason that a small institution such as his was the first to go online. He also points out that private institutions have a lot more

incentive to make changes, and that at public institutions, lecturers don't often feel the need to change on a macro level.

"There needs to be a willingness to adapt, and innovation should be the driving force, rather than circumstance."

THE ART OF UNLEARNING AND REIMAGINING

Graeme Codrington¹⁴

Author, futurist and strategy consultant

Adapted from: The Future of Accounting Education, Learning and Professional Development

(A recording of the event is available at <https://livestream.com/saica/futedu001>)

Article written by Roberta Thatcher

COVID-19 is forcing us to have many conversations we probably should have initiated a long time ago. One of which is whether our education systems need to change. Author, futurist and strategy consultant Graeme Codrington is quick to point out that, while COVID-19 has had devastating effects on our economy and our healthcare systems, we can also look at it as something of a gift.

“The pandemic has given us an invitation to deal with disruption,” he says. “Through this crisis, we have been forced to engage with adaptability, agility, flexibility and resilience, and many industries and companies are accelerating processes they should have been doing already, things that will be valuable into the 2020s.”

IMAGINE RADICAL CHANGE

This positive way of thinking can just as easily be applied to the preparation and the ongoing development of CAs(SA). To illustrate this, Codrington gives an analogy from the medical industry, as he believes it’s sometimes easier to see the value of disruptive change when it’s happening to somebody else.

“I’m going to tell you a story about the possible reimagining of doctors,” he says. “If you think about it, we don’t have a healthcare system, anywhere in the world. We have a sick-care system, where you only go to visit your doctor if you are unwell.”

Codrington wonders whether COVID-19 may begin to shift this way of thinking. “Right now, doctors are consulting over Zoom and asking us to stay away,” he says. “When my doctor recently asked me not to come in, I started to think about the possibilities of virtual consultations and telemedicine, and it wasn’t long before I went a step further.”

As a futurist, Codrington imagined a situation where he would receive a text message or a phone call from his doctor, telling him he was going to get sick in five days’ time.

But how could a doctor possibly know that?

With access to your Fitbit, your doctor could monitor your heart rate, blood pressure and body temperature. Perhaps your Instagram feed could provide information about your daily meals, while your calendar could tell your doctor where you are going and who you are meeting.

“Six months ago you would have said I was crazy, but the idea of Track and Trace is not so absurd now,” says Codrington. “Of course we don’t want a Big Brother scenario, but COVID-19 is teaching us that there could be value in sharing health information, especially if it can be anonymised.”

With the right information, your doctor could give you proactive, pre-emptive healthcare information, and if you consider that the data would be fed into a supercomputer using an AI algorithm, then privacy probably wouldn’t even be too much of an issue.

Codrington believes that embracing big data and AI in this way could lead to a proper healthcare system that is proactive rather than reactive, predictive rather than retrospective and preventative rather than responsive.

¹⁴ Graeme Codrington is a South African author, futurist and strategy consultant and a founding director of strategic insights firm, TomorrowToday.

PREDICT, PREVENT, PERSONALISE AND PARTICIPATE

Returning to the Chartered Accountancy industry, Codrington challenges the notion of building a profession that is proactive, predictive, preventative, personalised and participatory.

“Take audits as an example,” he says. “Why are we signing off on whether a transaction carried out 12 months ago looks legitimate or not? Shouldn’t we be proactive and carry out real-time auditing using AI and big data?”

Codrington truly believes this is what audit of the future is going to have to deliver. “Cas(SA) need to be much more involved in strategic enablement of the business strategy, and not merely the recording of historical information.”

So, what does this have to do with the future of education?

According to Codrington, everything!

“This is the future and the faster we can deliver this, the better we’re going to be at putting the Chartered Accountancy profession back in the prominent place it’s supposed to be.”

ACCOUNTANTS OF THE FUTURE

A few years ago, Codrington and his team at strategic insights firm, TomorrowToday, conducted research on what will happen when machines can do a lot of our work for us. What they found is that right now, and for the foreseeable future, there are many things computers can’t do.

Computers quite simply aren’t adept at what-if scenario thinking, adaptive thinking, complex problem-solving, creativity and intuition. They don’t have emotional intelligence or empathy, diversity intelligence, curiosity or an ability for storytelling. And they certainly lack initiative and entrepreneurship.

Which is why we need to develop all these things in the accountants of the future, and in learners in general.

“We have to imagine what the accounting profession, and other professions, need to look like,” says Codrington. “In simple terms, we need to reimagine what education looks like.”

If you think about how quickly COVID-19 is forcing us into the online space, it’s obvious that education needs to change. “We need to think about how we develop a CA(SA) from the beginning of their education to qualification and then to professional development,” says Codrington. “We quite simply can’t keep doing it the way we’ve done it.”

For Codrington it’s not just about skill sets, although these are, of course, crucial. “We may even have to reimagine the assessment criteria required to get the credentials in the first place,” he says. According to Codrington, assessment must include the skills mentioned above, such as adaptive thinking and problem-solving. For him, they’re not a nice-to-have extra, but skills that genuinely need to be incorporated into any curriculum.

THE ART OF UNLEARNING

“To sum it up, it’s not good enough for us to just learn, we need to unlearn as well,” says Codrington. He believes that’s not just a COVID-19 statement, but rather, that the pandemic has shone a massive spotlight on an existing problem.

“This year is not going according to plan, and 2021 won’t either, but if you think about it, nor did last year or the year before,” he says. “We need to stop blaming COVID-19 and realise that we live in an era of disruption, where there is constant deep structural change to the world around us.”

He closes off by asking us to imagine we had to workshop how to improve a caterpillar. If the client were the caterpillar themselves, they would probably want to make improvements that would make them less likely to be eaten by a bird. They would want to be smaller, leaner, faster, less colourful. However, if the client were an artist, they may want the caterpillar to be fatter, bigger and more colourful.

“You can make myriad changes to a caterpillar,” says Codrington, “but the better caterpillar is actually a butterfly.”

This, according to the futurist, is why unlearning is so important, and why we need to take the opportunity presented by COVID-19 to completely reimagine our situations. “If we try to survive by simply improving and tweaking the systems we already have, we might end up with a better caterpillar, but miss the fact that we should have been looking for a butterfly.”

THE CHANGING FACE OF EDUCATION

Kerryn Kohl¹⁵

Co-Founder 4thTalent

Adapted from: The Future of Accounting Education, Learning and Professional Development

(A recording of the event is available at <https://livestream.com/saica/futedu001>)

Article written by Roberta Thatcher

Over the past few months, we've been pushed into a new way of being. Thanks to COVID-19, the digital revolution has been fast-tracked and, whether we were ready for it or not, we're now all scrambling to jump on board.

When it comes to learning, organisational behaviourist and learning strategist, Kerryn Kohl, believes we need to understand the technology that is available in the educational sector, and how it can help us change the way we learn.

LEARNING VS EDUCATION

"When we founded 4thTalent, it wasn't with the vision in mind to improve on workplace learning, or the delivery thereof, but to truly make it a transformational process," says Kohl.

She goes on to explain that transformation is one of the key things that sets learning apart from education. "Learning is a process of transforming, of really being able to make meaning of something, and understand how best we need to apply it to our lives."

She contrasts this to education, which in the past has been training focused. "Our education system is based on rote learning and a stimulus response, without much thinking required."

According to Kohl, corporates are stuck in the education approach, and in order to transform, we need to step into the realm of really learning, and dedicate ourselves to a multifaceted, lifelong approach.

HYPER-PERSONALISED LEARNING

For 4thTalent, technology has provided an essential tool to help reimagine learning, one of the key advantages being that we can now Hyper-Personalise the learning experience.

"We're seeing 'the Click based approach' come through with a lot of the learning experience platforms (LXPs) on the market, which are providing opportunities for learning on demand," says Kohl. However, she believes being able to choose from a wide range of digital content, and receiving recommendations based on simple and preference-based algorithms is simply not enough. "We need to take it to the next level, a level we've termed Hyper-Personalisation."

This entails understanding exactly what a learner needs, what their gap in competence is, understanding their current level of proficiency and matching this to the learning content that will help them move that needle. This highly targeted approach to learning requires the combination of four key elements: centricity, orientation, reflection and measurement.

CENTRICITY

4thTalent has developed a 4th-quadrant model to promote and develop centricity, and to ensure that learning drives performance. This model takes a two-tiered approach, by being both about the learner, and ensuring they have a wide

¹⁵ Kerryn Kohl is an organisational behaviourist and learning strategist, focusing on the interface between human behaviour and the digital organisation. Kohl is also the Co-Founder of 4thTalent as well as a writer, speaker and regular columnist for publications including Talent Talks and Training Zone.

variety of content to select from but also, by bringing organisations into the process by defining those competencies that are going to drive performance for a learner in their current and future roles.

The first two quadrants of the model look at intrapersonal and interpersonal skills. “We focus on higher-order thinking skills and a learner’s ability to build relationships, as this is going to be key in the future.”

The third, or intradigital quadrant, is about learning to work within the digital world. It takes into account elements such as tech know-how, cybersecurity, database management, and a familiarity with the virtual world.

But for Kohl, it’s the fourth quadrant, which is about digital culture and digital affinity, that really sets theirs apart from other models. 4thTalent places a strong emphasis on the interdigital space, and encouraging learners to build relationships within the virtual world. “We’ve seen this come to the fore with learners having to step from a face-to-face world into a virtual one, and still having to perform, build relationships, and shift within the space.”

ORIENTATION

The next key component is a learner being able to orientate themselves. “Often learners go into a situation knowing they have to upskill or relearn a particular skill, but they are very confused about where to start,” explains Kohl. She believes this is why when LXPs such as Coursera were launched, there was a great surge in uptake, but that the drop-off surged quickly, too. “The first issue is that learning requires work, focused time and investment to truly transform, but secondly, when we go on and curate learning for ourselves, we often start at the wrong level or don’t push ourselves out of our comfort zones.”

Kohl therefore believes that learners need to have access to the best available content out there, but also to have access to the level of learning they require.

REFLECTION

Without reflection, transformation is not possible. When we’re learning, we don’t always stop to think about the impact this new knowledge has on us, and the changes we need to make in relation to it. However, for Kohl, that reflection component is what moves us from theory into practice. “It’s essential that, as we reimagine learning, we build in time for reflection and reflective practice.”

MEASUREMENT

It is key for a learner to be able to understand not only what their starting point is, but also to continuously reflect and re-measure, so that they can understand the progress they are making. Every 4thTalent learner is therefore asked to complete a baseline evaluation so they are able to see where they need to start and what their unique learning profile is. They then go into a three-to-six-month learning journey, with content curated specifically for them. Post that learning cycle they are asked to re-evaluate, and based on that they can see the progress they have made. “Through a continuous process of learning and re-evaluation, we’re able to help that individual move through their learning cycle and drive a lifelong learning process.”

CASE STUDY | SAICA’S CA PATHWAYS TO RELEVANCE PROJECT

4thTalent is currently running a pilot project with SAICA, which is a great example of how we can bring tech into the learning space. The CA Pathways to Relevance project defines a competency framework for the accountant of the future, and outlines the different proficiency levels required across various potential career paths.

“We developed the competency framework with three core objectives in mind,” says Kohl. “Firstly, we introduced the new CPD policy, which is essentially around shifting from an hours-based metric system to looking at whether a learner has been able to transform. Secondly, we gave depth to reflective planning, and finally, we introduced the concept of lifelong learning.”

The project looks at possible roles accountants will need to play in the future, and breaks down the competencies associated with those roles, both currently, and in the future. “We came up with a set of competencies that are aligned to 10 separate career paths, and from that we could construct a hyper-personalised learning journey,” says Kohl.

Pilot learners could register, complete evaluations and then embark on a learning journey which was curated for them and weighted according to their gaps or unique learning profile. The programme has already had 880 registered members, and given that 4 957 assessments have been completed, it is set to provide a wealth of incredibly valuable data for future planning.

CONCLUSION

In conclusion, Kohl believes we absolutely need to reimagine the future and how we learn, by putting the experience back into the learner’s hands. “It’s up to us to create opportunities for learners in all industries to create their own learning process.”

WHY IS MENTORING SO IMPORTANT?

Lazarus Kasek Magora¹⁶
Eva Financial Solutions

INTRODUCTION:

Over the years, I have come to realise that everyone needs a mentor. A mentor is an experienced and trusted advisor and does not have to be older than you. They just have to be knowledgeable or experienced in the subject matter that you need mentorship in. Often, mentors do not charge for their help. Once payment is involved, the relationship changes to a consulting/coaching relationship. I have several mentors in my own life because I identified a few personal areas where I need to grow. This is an ongoing process as learning stops the day one dies.

A PERSONAL JOURNEY INTO MENTORSHIP

The first time I thought of having a mentor was during my days as a trainee auditor in Cape Town. One year, I had a difficult experience and I immediately knew I needed someone to help and guide me through otherwise, I would have never made it through the training contract.

What exactly happened?

Like any other new trainee, I was given an office (box-job) audit to do. I had to do this from start to finish on my own. I did not know how to do it. So, I asked someone in the audit office who told me something I now hate because it is just proof that you do not know what you are doing, "just follow prior year working papers!" At the time, I felt this was a brilliant piece of advice. I then "reproduced" the previous audit, except that a few things had changed and were no longer applicable. Big trouble! The results were a terrible audit file that the audit partner felt was a waste of his time reviewing it. It had to be redone.

The audit partner gave the file to one of his audit managers. The audit manager also figured out that it was a waste of time reviewing the audit file. It was an absolute disaster in all the true sense of the word.

He just had to redo the file from scratch. He called me for a meeting afterwards.

In the meeting, he explained how terrible the file was and why he had to redo the audit. He also said something that got to me: "If you carry on like this, you will not complete your training, you will not pass your exams and will never qualify as a CA!"

I was silent for a couple of minutes.

I had to dig deep within me to find a response. I knew I could not be defined by what was said or that one terrible audit file. I knew there were lessons for me from this experience. "I am sorry to disappoint you. I now know the file I did was terrible and that I should have done better. Also, I now know what I did wrong. But, I have learned so much from this experience. Once again, I am sorry to disappoint, but I will pass my Chartered Accountant Board exams on first attempts and will finish my training contract in three years, not the four years that I am currently signed up for," I later replied.

To cut the long story short, I went on to finish my articles in the three years that I hoped for and I also passed all my board exams on first attempts. But, I would be foolish if I were to claim all credit. I had a mentor I looked up to.

¹⁶ Lazarus Kasek Magora, CA(SA), is the CEO of Eva Financial Solutions and a founder of the BCA Whatsapp Mentorship Programme, which seeks to develop CAs(SA) in terms of skills of the future CA as well as mentor upcoming CAs(SA) by sharing experiences and qualification journeys.

A few days after my meeting with the audit manager, I knew I needed a mentor. So, I went to the other audit manager and asked her to be my mentor. My thinking and reasons for wanting a mentor were clear:

- I wanted to grow professionally. I wanted to qualify as a CA and I did not want what the other manager said to come true.
- I wanted to be introduced to new things I did not know about in audit, in audit environments.
- I wanted someone who could tell me if what I was doing or planning was right or wrong. You may agree with me here, it is so comforting to hear someone say, "That is a brilliant idea. I have tried it and it works!"
- I wanted someone I could ask "stupid" questions without feeling like I will be judged for asking them.
- I wanted my mentor to make sure I was placed on the right audits that would make me grow and get all the ratings I needed to be signed off.
- I wanted someone to answer questions I had around how certain things were done.
- I wanted an accountability partner, someone who would keep me on my feet in terms of achieving the goals I set for myself.
- I needed someone who was willing to share their audit-trainee experience with me and how they navigated through the journey of qualifying as a CA (SA.)
- I wanted someone who would not give me textbook solutions, but real-life solutions based on their journeys and experiences and someone who would gently nudge me in the right direction when and where it mattered.
- I wanted someone willing to share some fresh ideas with me regularly.
- I wanted someone I could look up to for inspiration and motivation when I had nothing of that left in me. I especially remember how my mentor would encourage me to check my results. I would be scared to check but, of course, she would have checked and known I have passed. She would say, "Lazarus, I am confident of the amount of work you put in. I have a good feeling about this. Just go on and check your results. You may be shocked to find out you did very well..."

The list is endless but if you are thinking of having a mentor, you could also have your reasons. The biggest take away for me is that you will have someone you can have a teacher-student relationship with, almost a mother-child relationship. Your biggest wins are that the relationship is one-to-one and you are not paying a single cent for the personal growth that comes with it.

It is also important to point out that failure or hitting a brick wall is not the only reason you should find a mentor. You should find a mentor because you realise that someone has walked the road before you and:

- Can facilitate your access to valuable network/ opportunities and
- Save you money by advising you on costly mistakes to avoid since they have already walked the road you want to travel.

HOW MANY MENTORS SHOULD I HAVE?

The short answer is that there is no limit to the number of mentors you can have. You just have to be careful not to overload yourself if you are to get the optimum results. As I write this, I do not have a single mentor. I have mentors and advisors for various aspects of my life where I want to grow. I have a mentor for property investments. I have a mentor in public speaking. I have a business mentor. I have a consulting-business mentor. Recently my friend and I launched a WhatsApp group called iGrow. This is a peer-to-peer group that encourages members to grow professionally and financially while creating wealth.

We are essentially mentors to one another. I have a life coach (he doesn't know he is a mentor in this area) and financial coach just to name a few.

You do not have to meet your mentors face to face. We are in a digital age and social media and other online platforms now have more mentors than you can imagine. You can be mentored by content online, for example, there is a group called the Mentorship room on LinkedIn and I have seen a few aspiring CA get mentored on this group. Also, in June 2020 SAICA and FNB partnered to develop a business mentorship program where CAs pick up FNB clients to provide mentorship in various business areas. The CAs and the business people do not meet in person. You can get insights and can be mentored by other online content such as articles such as this one, video material, events, webinars and newsletters etc.

I have so many business mentors that I've never met in real life. But, I've been mentored by books I have read and still reading, and the content and journey of many entrepreneurs shared online. This is just through following them and their materials online. Now, before you go and follow everyone out there, let's make it clear that it is not about quantity. It is about the quality of people or material you follow online. We will look into how to get a mentor just now. But, before you get a mentor, or follow one of their material online, you have to ask yourself what you want to get out of this mentor-mentee relationship. Do not follow just for the sake of it; otherwise, you will have content burnout and will benefit very little in the end.

HOW TO FIND A MENTOR

Often finding a mentor is not a difficult task. You can have a mentor and not know that that person is your mentor. You can lean on your teacher, boss, mother or father for guidance and never call them a mentor.

But, in essence, your relationship with them in as far as guidance is concerned is that of a mentor and mentee.

Your mentor cannot be just anyone. The mentor you choose has to be the right fit for you. For me, the number one factor is whether our values are aligned. I say this because you do not want to pick a mentor whose values differ materially from yours and who might then "force" you to embrace their values at the costs of your values. You also want to pick someone who has walked the road you are about to walk. For example, my property mentor has extensive experience in the field and has a few properties to his name.

Therefore, I know he is not sharing someone else's experience but his own and lessons from his journey.

A surprising fact to you my reader is that my property mentor is younger than myself and that is fine because he is more experienced in the area of property investment than I am.

You have to find a mentor who is available to attend to you when you need them. It will not be beneficial to you to find a busy mentor because they will never have time for you. Availability can be clear from the first initial contacts you have with your mentor. A sign that your mentor does not have time is the amount of time they take to respond to your messages or emails. Another indicator that they do not have time for you can be how often they keep moving meeting times but never get the time to meet with you.

In their book, *The Power of Focus*, Jack Canfield, Mark Victor Hansen and Les Hewitt share very useful tips on how to find a mentor:

1. Identify the target area for mentorship:

Here you must select one area(s) of your life that you want to improve or grow in. If this is your first mentor, start by choosing one target area for a start. There are several areas of life where you can find mentors for. Examples include the journey to qualifying as a CA, growing your business, preparing financial statements, executing an audit, investments, eating, sports, eliminating debt, naming a business, hiring the right people etc.

2. Select your mentor candidate:

Now search for someone who is exceptionally experienced (already achieved what you wish to achieve) or talented in the area you have selected for improvement. This can be someone you know personally.

This can be someone you can follow online or whose material you can use as a mentorship source. You can also elect a leader in your specific industry. Whoever this person is, the only thing you have to be sure of is that this person has a wealth of experience and knowledge in the area you have chosen for improvement.

3. Create your strategic plan:

Finally, *The Power of Focus* talks about your strategic plan. It suggests that now you have to figure out how you are going to approach your proposed mentor. You may have to knock on a few doors before anyone opens. But, to be honest, most people will feel honoured to act as someone's mentor. All you need to do is ask. What is the worst thing that can happen when you ask? They could say NO. But what if you do not ask and they could have said YES? The point is you will never know unless you try. The book suggests a "cool" line that I have used myself and it works like magic.

You can say something like, "Good day, Mrs Mentor (of course, not a real name), would you consider being my mentor? All that would mean is spending ten minutes on the phone with me once a month, so I could ask you a few questions. I would appreciate it. Would you be open to that?"

What you say or do after this is important. If they say YES be sure to control your excitement and ask when your first or next meeting would be. Be careful also to follow up with a "thank you" email or text.

HOW DOES THE RELATIONSHIP WORK?

Note from the above example on how you can approach a proposed mentor that the mentee is the one who initiated the conversation. This is how it should be. The mentee is the one who drives the process.

The mentor does not have to come after you and ask for meetings or progress updates. It is your responsibility to drive this process and to build a relationship with your mentor. The person who wants to grow is you. Therefore, it is your responsibility to drive the process, to ask the questions, set up meetings and to provide updates on progress at the agreed intervals. You are the coach of your own team. You need to make things happen and you are the one who will determine the game plan. All the players in your team will play according to your game plan. Do your part and the mentor will do the rest.

You can also offer to do something for them or their business whilst you are learning from them. So that you show seriousness or stand above other people who may be approaching this person for mentoring.

Have a teachable mind, be open to learning and accept where you are wrong. Be action-oriented. A mentor can drop you if you slack in putting into action what you are advised.

Can we slip in a bonus point here? The mentor should not be someone who is emotionally invested in you or someone with a conflict of interest so that they can give you an unbiased or "unsympathetic" advice and without fear of hurting your feelings or being jealous.

CONCLUSION:

"Theory without action is worthless." How are you going to make this theory count? Go out there and apply what you have learned here and get yourself a mentor. Here's to getting a mentor and growing! QUOTE: Theory without action is worthless, go out there and get a mentor. All you need to do is ask. What is the worst thing that can happen when you ask? They could say NO. But what if you do not ask and they could have said YES?

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