

GUIDANCE ON REFLECTING ON ETHICS DURING THE SAICA TRAINING PROGRAMME

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Introduction

Reflection is a key skill which must be acknowledged as a critical component in the work of professionals¹. Trainees' competence to reflect can and must be developed in training offices and they must be given regular opportunities to do so.

Training offices will not only ensure their compliance with SAICA's Training Regulations (currently accreditation criterion C9), but a practice or habit of reflecting will assist trainees as aspiring SAICA members and associates with the annual CPD reflective plan required by SAICA's CPD Policy². For reflective CPD plans from 1 April 2021 reflection on the competency area "Ethical values and attitudes" on an annual basis is compulsory for all SAICA members and associates. This area must therefore be specifically recorded on the member's reflective learning plan which would include an evaluation of the extent to which members meet the ethical competencies set out as well as undertaking the necessary learning activities to further develop and maintain competence in this area³. SAICA has issued Ethics Fact Sheets 1 – 4 as resources on reflecting on ethics.⁴ In addition to compliance, reflection "plays a crucial role in making the best possible decisions"⁵. This document offers some guidance on reflecting on ethics during the SAICA Training Programme, but it not intended to be comprehensive/exhaustive.

What is reflection?

Reflection is thinking about what happened. A competent professional⁶ is a professional who can both do something and then think about what they have done. By thinking about what you have done, you can continuously improve⁷ i.e., learn from experience. Reflection is also thinking about what you have learned to ensure that you get the best results from formal learning e.g., courses, technical updates, and workshops. Formal learning will inform trainees but reflection on formal learning will contribute to trainees becoming competent professionals and not only informed professionals⁸.

How to reflect

Reflecting requires asking and answering questions. There are many models for guiding reflection with Driscoll's model simplifying the questions to "What? So what? What now?"⁹

About an assignment: "What happened, why did it happen that way and how you can improve on these experiences in future?"¹⁰

After a course or workshop: "What did you learn, why/how is this important/relevant and how will you change what you do in future?"

Trainees should document the answers to reflective questions as part of this reflective practice. Reflective writing is valuable in itself, but also provides trainees with an opportunity to develop written communication skills. In addition to trainees being required to ask and answer certain questions,

¹ De Graaf p.935.

² SAICA 2021a.

³ SAICA 2021b.

⁴ SAICA 2021c.

⁵ De Graaf p.940.

⁶ Lindsay n.d.

⁷ De Graaf p.935.

⁸ Lindsay n.d.

⁹ University of Cambridge n.d.

¹⁰ *ibid.*

discussions of questions and answers with others encourages trainees to develop an understanding of different perspectives and viewpoints.

Reflecting on ethics in a training office

Formal training on ethics includes the induction of trainees (which must include the SAICA Code of Professional Conduct), ethics training with a service provider or internal training/deliberate discussions on the training office's code of ethics and ethics-related topics. The training officer/ethics champion should:

- Ensure that the facilitator of ethics training is experienced in creating an environment where trainees can share their views and, in particular, opposing views.
- Require reflection as part of the training/discussion, not only at the conclusion thereof, but also during the training/discussion.
- Ensure that the questions asked do not only focus on the content of the training. Asking trainees "How do you define ethics?", "What does it mean to be a professional?" and "What is your responsibility regarding others' ethical/unethical behaviour in the training office?" is a start, but only reflects trainees' knowledge. A trainee that knows definitions, codes and values also knows the answer expected from them, which does not necessarily translate into ethical conduct.
- Sometime after the training/discussion, ask trainees to explain how and what they do differently following the training/discussion. If they have not made any changes, ask trainees why not. By allowing for some time to elapse the trainees will have had more on-the-job experiences to draw from.
- If a particularly relevant training session or discussion happens once-off during the training contract keep asking trainees about the training/discussion to allow for further learning. This will also allow for the trainee's further growth, in exposure and competence, in which to apply the learning.

Given the importance of ethics being modelled to trainees, the training officer and/or the training office's ethics champion, must engage with trainees even and especially, after external training. This should be done, even if the service provider may have required trainees to reflect as part of the training. In deciding who the appropriate person is engage with trainees after training, the training office is reminded that it must be someone who has sufficient influence to create a culture of ethics in the training office.

In addition to formal ethics training, there are frequent informal training opportunities¹¹. This includes the following:

- Include ethics as an agenda item on office/catch-up/similar meetings. Ensure that the item receives the same amount of time as the other items to emphasise the importance thereof.
- As part of the meeting, discuss a recent news item (business or otherwise; local and international – doing so also allows opportunity to discuss the reliability of information, bias in reporting etc). Ask for and share available facts as not all trainees may be aware of all details. Ask the trainees for their opinion and ensure that opposing or minority views are allowed. Encourage trainees to consider both personal (in case of an individual being reported on) or organisational responsibility, as well as context and factors unique to the context. Such

¹¹ SAICA 2021c.

discussions may be more challenging but allow for more valuable learning than presenting simplistic (often polarising) views.

- Other items to discuss as part of the ethics items can include discussion of SAICA's disciplinary pronouncements and findings. Present the By-laws and sections of the Code of Professional Conduct which were not complied with. Ask trainees to present reasons why a member should not be found guilty if not complying with the specific requirements.
- Trainees can learn through reflecting on their own experiences, but also from others' experiences. Encourage supervisors and managers to share ethical issues and challenges with trainees. This allows trainees to learn with and from others' on-the-job experiences¹².
- When an ethical dilemma presents itself ask trainees to put themselves in both parties' position and explain why both courses of action available could be considered the right thing to do. Remember that when a situation has a clear right and wrong answer, it is not an ethical dilemma.

It is unlikely that there will be the time for reflection in the same manner as for formal training, after each informal training opportunity.

- Encourage trainees to keep a learning journal to keep track of ethics training (formal and informal).
- Periodically ask trainees to formally reflect and document their reflections using the entries in the learning journal.

Being reflective takes a certain level of self-insight which can be uncomfortable¹³. Training officers and other SAICA members and associates in the training office should model being reflective in addition to the other professional behaviours which should be evident to trainees in the conduct of their training officer, supervisors, managers, and the training office's leadership.

Sources:

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¹² Lindsay n.d.

¹³University of Cambridge n.d.