

EXPLORING WORK-READINESS SKILLS REQUIRED BY TAX TECHNICIAN CANDIDATES

ABSTRACT

Tax technicians are tax practitioners who assist tax consultants and normally work under their supervision. In South Africa, tax practitioners need to be registered with the revenue authority and a recognised controlling body to ensure that the practitioners are appropriately qualified and adhere to a code of ethics. An undergraduate diploma qualification may provide a student access to become a tax practitioner practicing as a tax technician. A candidate tax technician must apply for registration with a controlling body and will have to display competence in a knowledge component, practical skills component as well as a workplace component of the tax technician occupational qualification.

The paper aims to create a list of the practical skills and accompanying soft skills that are required by a successful candidate tax technician. A thematic analysis of employers' responses was performed searching for keywords and themes derived from a framework of student graduateness. For each practical skill, a number of priority skills are suggested while a number of other skills are considered to be background skills which should be omnipresent in the career of the tax technician.

The suggested list of practical and soft skills is considered to be a useful tool that can assist educators in the skills training of tax technicians.

Keywords: Tax technician; work-readiness; graduateness; practical skills; soft skills; diploma graduates; priority skills; background skills.

INTRODUCTION AND BACKGROUND

With the complexity of tax compliance in today's fast-changing regulatory environment, knowledgeable and skilled tax technicians are highly sought after by enterprises from all sizes and different industries. According to the Occupational Certificate: Tax Technician curriculum document registered with the South African Qualifications Authority (SAQA), the "tax professional and technician occupation seems to be a new profession in development" (SAQA, 2018). The document further explains that there are different levels of complexity in tax-related functions which therefore requires different skills levels in the workplace and the need for learnerships were identified at all levels - from the tax administrator level to the highest professional.

A tax technician can be a registered tax practitioner who assists tax consultants and work under their supervision. They are considered to be compliance clerks in a tax environment (Laubscher, 2016). The tax technician forms part of the financial team, or a professional tax technician can start his or her own business and do the tax returns of clients as well as all tax compliance tasks. It is required by a tax technician to maintain high professional and ethical standards which are the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour (ATT (Associations of Tax Technicians), 2012). Tax practitioners in South Africa are governed by the Tax Administration Act, Act no 28 of 2011. The Tax Administration Act requires that tax practitioners need to be registered with the South African Revenue Service (SARS) and a controlling body that is recognised by SARS to ensure that the tax practitioner is qualified and compliance is maintained at all times (SARS, 2014). SARS acknowledge a qualified tax technician that belongs to a professional body as a legal and professional entity that can do tax compliance tasks on behalf of their clients.

A tax technician qualification is offered at an NQF Level 6 by the South African Institute of Tax Professionals (SAIT) which is one of the recognised controlling bodies. The minimum requirements needed to enter the tax technician qualification is an NQF Level 4 (SAIT, 2015). In order to be a designated 'Tax Technician' the candidate must successfully complete the Occupational Tax Technician Certificate. The (SAIT) is the administrator of this certificate which is registered by the South African Qualifications Authority (SAQA). A similar designation is offered by the South African Institute of

Professional Accountants (SAIPA). Diploma graduates can write the “Professional Tax Examination” of SAIPA in order to qualify as a Professional Tax Technician (SA)” (SAIPA, n.d.).

The occupational tax technician certificate consists of three components, namely the knowledge, practical and workplace component. The knowledge and practical component may be completed at an accredited tertiary institution (SAIT, 2015), however, a graduate from a non-accredited tertiary institution may still enter the program - provided that the graduate completes the knowledge and practical assessment administered by the controlling body successfully. Diploma courses in Accounting at comprehensive universities may offer the subject Taxation, however, not all comprehensive universities are accredited tertiary institutions by a controlling body. It is therefore argued that graduates may struggle to complete the knowledge and practical assessment if the tax curriculum of the comprehensive university and the tax curriculum of the controlling body is not aligned.

Preparing students to qualify as tax technicians

The present paper focuses on the practical component of the tax technician occupational qualification and does not aim to address the knowledge component (curriculum) or the workplace component of the qualification. Specific practical skills are required to be demonstrated by students in order to qualify for the occupational certificate. As will be demonstrated in a later section, practical skills refer to the tasks that are expected to be performed by a tax technician in the workplace.

It is probably assumed that diploma in Accounting or taxation graduates will exhibit the necessary skills to successfully complete the professional exams referred to above because of the supposedly “vocational nature” of a diploma study. However, the literature provides ample evidence of the disconnect between the workplace and university. Although this will be elaborated on in a later section, it is noteworthy to consider Barac and Du Plessis’ (2014) observation that “there is wide support in the literature for the notion that employers are looking for much more than specific academic subject knowledge in their new employees, and while the ‘perfect home’ for imparting these skills has not yet been finally agreed on, there is merit in the expectation that tertiary accounting education should provide graduates with these generic skills.” Furthermore, Biggs (2003, as cited by Walsh & Kotzee, 2010) explains

that the development of effective professional skills requires at least declarative or theoretical knowledge (the relevant knowledge base) and procedural knowledge (the skills necessary to apply this). He highlights one of the shortcomings of the current approach to teaching and learning in higher education as “the university focus on theoretical knowledge” and neglecting procedural knowledge.

It is further argued students need “soft skills” to increase their employability. Coetsee (2012: 120) states that there is more than discipline-specific knowledge, skills and values – students should also be able to demonstrate “a set of generic transferable meta-skills and personal attributes which employers regard as vitally important to their businesses, and which they therefore expect graduates to have when they enter the workplace”. These generic meta-skills and personal attributes equate to what is referred to as “soft skills” or “pervasive skills” in the literature in many of the studies on the topic of student work readiness. Some soft skills which should increase a graduate’s employability identified by Andrews and Higson (2008) and Omar, Manaf, Mohd, Kassim & Aziz (2012) include: professionalism, reliability, the ability to cope with uncertainty, the ability to work under pressure, the ability to plan and think strategically, the capability to communicate and interact with others, either in teams or through networking, good written and verbal communication skills, Information and Communication Technology (ICT) skills, good self-management and time-management skills and the willingness to learn and accept responsibility.

PROBLEM STATEMENT AND OBJECTIVE

The authors of the present paper are of the opinion that soft skills are usually addressed with a “basket approach” in the accounting education literature. In other words, the soft skills required by accounting graduates are generally discussed as a collective, generic list and little attention is given to highlight specific soft skills as having a priority in the performance of a specific task. Warwick and Howard (2015) also argue that there is a large variety of soft skills mentioned in the literature and point out that the meaning of, and interrelationships between, soft skills are not always well defined. The research problem is thus two-fold: firstly, the practical skills to be exhibited by a candidate tax technician have not been comprehensively addressed in the accounting education literature; and secondly, the essential soft skills that are

needed by a candidate tax technician to enable him or her to perform each practical task in a correct and efficient manner has not been explored in the accounting education literature. We believe that there is room to create a specific list of practical skills and accompanying soft skills to be exhibited by a candidate tax technician. We also propose that soft skills could be classified within an existing framework in order to create a standardised meaning of soft skills for future research. Further to this, one could identify priority soft skills that is essential in the performance of certain tasks and background soft skills that should be omnipresent in the career of the tax professional.

The research question addressed by this paper is: what are the practical skills and accompanying soft skills that should be exhibited by a candidate tax technician and which soft skills takes priority in the performance of each practical task?

The research objectives can therefore be listed as follows:

- to identify the specific practical skills to be mastered by a candidate tax technician;
- to propose the unique soft skills necessary to support the practical skills;
- to identify the priority soft skills for each practical skill.

For this purpose, a generic framework of “student graduateness” as proposed by Coetsee (2012) is used as theoretical framework.

It is submitted that in understanding which soft skills support the practical skills, educators may be better equipped to help students to be competent in applying the practical skills and design lectures and assignments aimed at developing those specific priority soft skills.

The remainder of the paper is structured as follows: in the next section the role of universities in producing work-ready graduates is discussed where after the concept of student graduateness is explained. The methodology followed in the study is then explained before the results of this study with a discussion thereof are presented. The paper concludes with some recommendations to lecturers for addressing soft skills while teaching practical skills.

REVIEW OF THE LITERATURE

The role of universities in producing work ready graduates

Universities play an important role to educate graduates, and are expected by the work place to produce work ready graduates. Chetty (2012) confirms that there is a significant responsibility on higher education institutions to produce quality graduates with appropriate attributes. However, Singh, Thambusamy, and Ramly (2014) argue that this is not always the case. In fact, it appears that there is a disconnect between what universities produce and what employers want, resulting in universities under increasing pressure to close the gap (Chetty, 2012).

Singh, Thambusamy, and Ramly (2014) state the perspective of employers about employability as: “employability seems to refer to ‘work readiness’, that is, possession of the skills, knowledge, attitudes and commercial understanding that will enable graduates to make productive contributions to organizational objectives soon after commencing employment.” From this statement it is evident that the work place has a perception that universities are to produce “work ready” graduates. This is reasoned to be the gap between the work place and universities and Omar, Manaf, Mohd, Kassim and Aziz (2012:103) argue that this gap will continue to grow if universities do not establish a university-industry relationship with industries, professional bodies and societies. This view is also supported by Walsh and Kotzee (2010); Barac and Du Plessis (2014); Saad and Idris (2015); Maelah, Aman, Mohamed and Ramli (2012); and Bunney, Sharplin and Howitt (2015).

The need to close the gap between a university education and being work-ready

One would expect that diploma graduates should be hands on in practical skills since diploma qualifications are supposed to have a vocational focus. According to the Department of Higher Education (DHE) the characteristics of a diploma qualification is that it includes “professional, vocational, or industry specific knowledge that provides a sound understanding of general theoretical principles as well as a combination of general and specific procedures and their application”. It is also stated that “the purpose of the Diploma is to develop graduates who can demonstrate focused knowledge and skills in a particular field” (RSA, 2014). The DHE propose that successful diploma learners should be able to apply their learning to particular employment contexts from the outset (RSA, 2014).

These characteristics and purpose of a diploma study means that educators have an obligation to equip students with the necessary skills and the present study may contribute to the understanding of the type and development of soft skills for the taxation diploma graduate. The paper does not address the “knowledge gap” in terms of a comparison of the content of the tax curriculum at diploma level and the knowledge required of a tax technician, but in an earlier study Soobramoney (2016) found that there are some knowledge gaps in the curriculum of the Taxation module in the Diploma in Accountancy at a South African comprehensive university.

A review of some literature specific to the gap between the accounting graduate and the workplace are briefly described in this section as evidence for the need for more research specific to the tax technician profession. Although the literature in general refers mostly the accounting graduate, it must be remembered that taxation is a discipline in the accounting sciences.

According to Miller and Woods (2000) it is not only the responsibility of employers to engage with universities but also the responsibility of educators to engage with employers, with regards to the taxation curriculum at universities. Andrews and Higson (2008) illustrates that here is an increasing “gap” in the working environment that exists between skills and capabilities of graduates entering the work place environment, thus has also led to the realisation of expected knowledge between employers and graduates. Bunney, et al. (2015) state that graduate accountants should have transferable skill sets and be capable of innovating and adapting to a dynamic work environment. They argue that universities must develop the transferable, generic skills required by graduates to advance their careers and contribute to economic innovation and social development. Results of a survey with UK graduates by Webb and Chaffer (2016) also suggest that there is scope for improvement in the development of generic skills by universities. Contrary to this, findings from a survey with prospective employers of accounting graduates in Malaysia by Saad and Idris (2015) indicate that the prospective employers are reasonably satisfied with the soft skills competencies of the accounting graduates who underwent their internship.

Warwick and Howard (2015) argue that there is little agreement in the accounting profession over which skills should be developed in the accounting student and a wide range have been suggested as relevant. A study done by Paton (2013) confirms that

a large percentage of graduates lack the essential skills such as punctuality, good communication, team work and the ability to cope under pressure. Murphy (2014) notes that the business environment is putting great emphasis that soft skills are critical tax technician skills. They identify three soft skills in this regard, namely communication skills, managing multiple projects skills and people management skills. Warwick and Howard (2015) attempted to group skills using factor analysis on survey data obtained from accounting practitioners educators and managed to create a list with six main factors. Their results suggest the following list of soft skills to be important for the accounting graduate: communication and workplace skills; career planning skills; organisational development skills; decision support skills; secondary research skills; and health and safety skills.

In the present paper, the authors attempted a similar task, namely to construct a list of soft skills deemed important for the tax technician. The main difference is that we made use of a framework of gradueness that was proposed by Coetsee (2012) in order to categorize keywords and themes derived from our analysis of survey responses in order to propose a standardised list of soft skills. We propose that accounting education research can benefit with a standardised conceptualisation of soft skills for the accounting (taxation) profession to be used in future research.

The concept of student gradueness

It is evident from the above discussion, that the higher education sector in South Africa is becoming increasingly aware of the need for a more seamless interface between higher education and the workplace. To this end, the concept of “gradueness” is playing an important role in the discourse of universities’ role in developing students’ work readiness and employability (Chetty, 2012).

Coetsee (2012: 120) explains students’ gradueness as “the quality of the graduate produced by the higher education institution, and the relevance of the skills and attributes graduates bring to the workplace as perceived by employers, educators and students”. She also states gradueness implies that there is more than discipline-specific knowledge, skills and values – students should also be able to demonstrate “a set of generic transferable meta-skills and personal attributes which employers regard as vitally important to their businesses, and which they therefore expect graduates to have when they enter the workplace”. These generic meta-skills and

personal attributes equate to what is referred to as “soft skills” or “pervasive skills” in the literature in many of the studies on the topic of student work readiness.

In 2010 Coetsee launched a web-based survey amongst a random sample of 3 000 final year undergraduate and post-graduate students in the College of Economic and Management Sciences at UNISA, yielding a response rate of 9 per cent (or 272 responses), with the purpose of developing a generic graduateness meta-skills and personal attributes framework (Coetsee, 2012). After follow-up surveys in 2011, the framework was developed and an extract of the general description and the description of the transferrable skills are illustrated in Table 1 below.

Table 1: A generic graduateness meta-skills and personal attributes framework

Graduateness skills and attributes	Description of the transferable skills and personal attributes
Interactive skills	<p><i>Use of language and technology</i> Communicating one’s viewpoints with clarity and fluency in English, using appropriate vocabulary and grammar; using technology effectively to communicate with others</p> <p><i>Personal skills and attributes in communicating and interacting with others</i> Understanding, influencing and persuading others; conflict resolution; team work (gaining and giving co-operation and support; knowledge and expertise sharing); intercultural communication; gaining respect and showing respect; and building social networks</p>
Problem-solving/ decision-making skills	<p>Employing critical reasoning in probing for and structuring information to enhance understanding of a problem; considering the complexities of the larger cultural, business, and economic reality when approaching a problem or situation, and initiating the necessary changes to ensure growth in personal and work life; being creative and proactive in problem solving; offering unique and novel ideas that add new knowledge and insights to a problem or situation; making clear decisions that spur others on.</p>
Continuous learning orientation	<p>Keeping abreast of up-to-date technical knowledge and new developments in one’s field of specialisation; looking out for ways for self-improvement, including improving one’s knowledge and skills by making use of developmental or training opportunities. Monitoring one’s performance against deadlines and milestones by following up on goals, tasks and assignments, and asking for information to ensure successful completion of goals, tasks, and assignments.</p>

Graduateness skills and attributes	Description of the transferable skills and personal attributes
Enterprising skills	<p>Identifying business opportunities for oneself, one's community or organisation by keeping abreast of competitor information and market trends.</p> <p>Having sound financial awareness.</p> <p>Functioning in an autonomous, logical and disciplined manner when approaching problems or situations; considering the consequences of solutions by examining their feasibility, and weighing their impact within the larger cultural, business or economic reality.</p> <p>Arguments for solutions are grounded in both subject and discipline specifically, and general knowledge about global and local affairs.</p> <p>Recognising and being adept at dealing with organisational or team politics.</p>
Presenting and applying information skills	<p>Presenting (verbally or written) one's knowledge, facts, ideas and opinions clearly to convince one's audience, avoiding jargon or complicated language when presenting one's ideas or insights.</p> <p>Committing information to memory quickly, and applying information to offer solutions for making a positive difference in one's personal life, community or workplace, and by considering a wide range of alternatives.</p>
Goal-directed behaviour	<p>Setting realistic goals, developing plans, and taking action to achieve one's goals, accomplish tasks and meet deadlines.</p> <p>Using one's time efficiently and identifying the resources needed to accomplish tasks.</p> <p>Accessing the information needed to solve problems or make decisions, and surfing the Internet to find new information.</p>
Ethical and responsible behaviour	<p>Accepting responsibility for the results of one's decisions and actions.</p> <p>Upholding the ethics and values of one's profession, community, and/ or workplace in all one does.</p> <p>Taking the lead in providing direction to others, motivating and empowering them to behave ethically and act responsible towards the community and the environment, and accepting responsibility for the results of one's decisions and actions.</p>
Analytical skills	<p>Displaying the ability to give accurate explanations of information and data, and make rational judgments from analysing information and data.</p> <p>Breaking information into component parts to see relationships and patterns, and drawing insightful conclusions from numerical and qualitative data.</p>

Source: Coetsee (2012)

From the framework presented in Table 1, eight meta-skills and personal attributes were identified. Since graduateness is generally regarded as indicators of students'

work readiness (Coetsee, 2012), the framework is considered a useful tool for exploring tax diploma graduates' readiness in becoming tax technicians. These meta-skills and attributes will be matched to the specific practical skills required of the tax technician in practice, as was explained in the objective set out in an earlier section.

METHODOLOGY

A qualitative approach was used in the study using an interpretive philosophy. Saunders, Lewis and Thornhill (2012: 163) explain that when researchers “need to make sense of the subjective and socially constructed meanings expressed about the phenomenon being studied”, the research is interpretative in nature. Data in the form of documentary data and interview responses were analysed using a thematic analysis with the purpose of understanding what soft skills are required by tax technicians that will support the practical skills they have to perform in their profession.

The data sources are the following: firstly, documentation from professional bodies on the practical skills required by a tax technician were reviewed to prepare a list of these skills. Secondly, a secondary data-set in the form of interview data was used to find information on the soft skills required from a tax professional. Although these were not all specific to the tax technician but rather to the tax profession as a whole, we argued that similar soft skills will be required from tax professionals on all levels and that mainly the depth of applying the skill may differ between say a tax technician and a tax consultant. The data set is the summarised results of a study conducted by SAIT during 2018 with accounting firms who typically hire tax graduates. A total number of 15 firms were surveyed on a number of topics, but of interest to the present study was the question on “which skills and personal attributes do employers regard as vitally important to their businesses?” The necessary permission was obtained from SAIT to use the responses by the firms on this question.

For the thematic analysis of the interview responses, the framework of Coetsee (2012) on graduateness was used as the source for keywords and the data was then analysed searching for these keywords or related themes. All keywords could therefore be classified into the eight different meta-skills proposed by Coetsee's (2012) framework. Leedy and Ormrod (2010) suggest that when one codes material, one should use predetermined and precisely defined characteristics. Using Coetsee's framework as

source of keywords and themes, the validity of the analysis could be improved. The final step of the analysis was then to match the meta-skills with the practical skills required by a tax technician and to identify priority skills for each task. This matching was done intuitively using logical reasoning based on the authors' own experience as tax practitioners.

RESULTS AND DISCUSSION

In this section, the results from the document review on the practical skills required for a tax technician are listed and a comprehensive list is compiled. Thereafter the results from the analysis of the secondary data are displayed and the soft skills are categorised according to Coetsee's (2012) framework. To achieve the objective with this paper, the soft skills are then matched to the practical skills in order to suggest which soft skills are the priority skills necessary to enable students to successfully complete the practical tasks of a tax technician, and also which soft skills are regarded as background skills.

Practical skills

Searching for the designation or profession "tax technician" on the web resulted in three results being different organisations that provided a description of what the tasks of a tax technician entails. The three organisations are: 1) the South African Institute of Tax Professionals (SAIT) who facilitates the qualification "Tax Technician (SA)" (SAIT, 2015); 2) The South African Institute of Professional Accountants (SAIPA) who facilitates the qualification "Professional Tax Technician (SA)" (SAIPA, n.d.); and 3) a United Kingdom (UK) based organisation – the Association of Taxation Technicians (ATT). The ATT is the leading professional body for those providing UK tax compliance services and have over 8 500 members and Fellows, together with over 5 000 students. Members and Fellows use the practising title "Taxation Technician" or "Taxation Technician (Fellow)" respectively (ATT, n.d.).

Table 2 below lists the practical skills required by a tax technician as proposed by each of these organisations.

Table 2: Practical skills required by a tax technician according to two South African professional bodies and the UK tax authority

SAIT	SAIPA	Association of Tax Technicians (UK)
To complete registration documents or register taxpayer online	Register Individuals and companies for Income Tax purposes	Preparation of tax accounting calculations
Drafting, checking and classifying tax records and source documents	Prepare Basic VAT and PAYE returns	Analysis of financial data of a complex nature
Compute tax liability using relevant legal, accounting and tax principles	Do VAT and PAYE registrations	Learn about PAYE and draft PAYE advice
Submitting tax returns; Producing tax packs for audit and review functions	Prepare and file Income Tax returns through SARS e-filing	Respond to queries from finance functions and auditors
Analysing assessments; Initiating, consulting and managing the ADR process	Basic notice of objections for all tax types	Carry out tax research and summarise findings
Maintain ethical, fiduciary and administration responsibilities related to a tax technician	Register with SARS as a Tax Practitioner in terms of the new Tax Administration Act	Preparation of tax notes for accounts and reporting
	Attend to enquiries as support for Tax Professionals	Respond to HMRC correspondence and assisting with enquiries
	Applying for Tax Compliance Certificates (TCC) Check Tax Compliance Status (TCS) for taxpayers	Corporation tax compliance
	Attend to SMEs without complex transactions	Study for professional qualifications (ATT, CTA or others)

Source: SAIT, 2015; SAIPA, n.d.; ATT, n.d.

From the table above it is clear that there is a high level of consensus on the type of tasks that a tax technician is expected to be competent in. A consolidated list with the minimum requirements for practical skills or tasks is proposed below.

1. Complete all tax registrations online.
2. Analyse tax records and source documents and calculate tax liabilities.
3. Prepare audit packs and tax notes.
4. Prepare and file tax returns using SARS e-filing.
5. Respond to queries from auditors and finance functions.
6. Analysing assessments; Initiating, consulting and managing the Alternative Dispute Resolution (ADR) process and basic notice of objections for tax payers.

7. Support Tax professionals in finding relevant tax information.

Soft skills (Meta-skills)

A survey by the SAIT on hiring process information for the tax graduate published in the professional body's bi-monthly magazine, TaxTalk, in the March/April 2018 issue (SAIT, 2018) provides data from which skills and personal attributes which employers regard as vitally important to their businesses can be identified. In other words, it is regarded as those skills (apart from discipline-specific skills) that are evident of a student's graduateness. Table 3 below indicates the use of keywords or themes relating to the meta-skills by the 15 employers who were interviewed by the SAIT. Each x in the table signifies a keyword or theme that was identified in a response. These keywords were then matched with the category that represents a meta-skill (or soft skill) as proposed by Coetsee's framework.

The following keywords and/or themes were found in the data set and used to identify and categorise each skill into the meta-skills:

Interactive skills:

Communication; connectivity; team work; working together; respect; social networks; sharing; relationships; sociable; interpersonal skills; team player; showing respect; embrace diversity; manage conflict.

Goal-directed behaviour:

Planning; organisation; meeting deadlines; target driven; time management; solution-focused; work with speed.

Ethical and responsible behaviour:

Taking the lead; leadership; community involvement; accountability; integrity; upholding morals; responsible towards community and environment; due diligence, honesty.

Continuous learning orientation:

Listening, learning, developing; curiosity; self-improvement; eager to learn; passion for learning; innovative; open-minded; loves reading.

Enterprising skills:

Autonomous; self-starter; business acumen; financial awareness; self-driven; managing stress; working independently; self-directed; self-disciplined.

Presenting and applying information skills:

Solution-oriented; linguistic skills; unify theory and practice; understanding; writing skills; apply knowledge; mastering tax functions; computer literacy; applying theory.

Analytical skills:

Analysing information; accurate explanations; high cognitive functioning; thinker; attention to detail.

Problem-solving/ decision-making skills:

Critical reasoning; making clear decisions; problem solving; pro-active; working systematically.

Table 3: Authors’ analysis of soft skills requirements for tax professionals

Respondent	Graduateness skills and personal attributes/soft skills							
	Interactive skills	Problem-solving/ decision-making skills	Continuous learning orientation	Enterprising skills	Presenting and applying information skills	Goal-directed behaviour	Ethical and responsible behaviour	Analytical skills
1	x			x		x	x	x
2	xxx		xx		x		xxx	
3	x		x			x		x
4	x	x	xx	x	x		x	x
5	x							x
6	xx					xx	x	
7			x	x				x
8	x	x			xx	x	x	x
9	x		x	x				
10	xx	x				x		
11	xx				x			
12	xx						x	
13	xx	x		x		xx	x	x
14				xx	xxx			xx
15	x		xx	x				
	20	4	9	8	8	8	9	9

Although the purpose with the analysis was not to identify which skills may be more important than others, it is interesting to note that almost all the respondents identified “interactive skills” as being a vitally important skill for prospective employees. Many respondents even used more than one keyword to point out this skill. Three other skills that received a little more mentions relatively to the others are “continuous learning

orientation”, “ethical and responsible behaviour” and “analytical skills”. These observations may provide valuable input for further research on soft skills in the tax profession.

For the present paper, the analysis provides proof that all the suggested soft skills from Coetsee’s (2012) framework are valid and useful for a tax graduate. The next step is thus to identify what we regard as the priority soft skills for each practical skill (see Table 4). We define priority soft skills as those skills that take centre stage when completing a particular task. It does not imply that the background skills are not important, in fact we suggest that “background skills” should be omnipresent in the tax graduate. We propose that background skills are long-term or strategic skills that guides behaviour in all aspects of the graduate’s career. These concepts of priority and background skills are similar to Lizzio and Wilson’s (2004) suggestion of “central” and “peripheral” skills. They proved empirically that students have a perception of certain skills being central to their anticipated professional identity while other skills are regarded as peripheral.

Table 4: Matching the soft skills with the practical skills

Practical skill	Priority soft skills	Background soft skill
Complete all tax registrations online	Analytical Presenting & applying information Interactive	Ethical & responsible behaviour Continuous learning orientation Enterprising skills
Analyse tax records and source documents and calculate tax liabilities	Analytical Presenting & applying information Problem solving/ decision-making	
Prepare audit packs and tax notes	Analytical Goal-directed behaviour	
Prepare and file tax returns using SARS e-filing	Goal-directed behaviour Presenting & applying information	
Respond to queries from auditors and finance functions	Interactive Presenting & applying information	
Analysing assessments; Initiating, consulting and managing ADR process and basic notice of objections for tax payers	Analytical Interactive Problem-solving/ decision-making	
Support Tax professionals in finding relevant tax information	Interactive Presenting & applying information	

Source: Authors’ own interpretation

Barac and Du Plessis (2014) refer to a comprehensive study by Kavanagh on the education of professional accountants in Australia, who found that the overwhelming majority of participants perceived universities to be responsible for the development of various generic skills. In particular skills such as communication, initiative and enterprise, problem-solving, self-management, and technological skills. The responsibility for developing other skills such as planning and organising and teamwork were perceived to be the equally shared by universities and employers.

We propose that lecturers, while teaching students the theory behind the practical application, should purposefully develop the priority skills identified in Table 4 above. For example, students can be taught how to analyse a tax assessment theoretically by explaining to them that they should verify the correctness by checking that all information was taken into account and that calculations were done correctly and follow up on why certain items were maybe disallowed, etc. Simultaneously, engaging students in certain activities could address the proposed priority soft skills namely analytical skills, interactive skills and problem-solving skills. For example, asking students to provide accurate explanations for “errors” on an assessment in written and verbal format (say to a group of peers) may address analytical skills and interactive skills.

CONCLUSION

Diploma students who wish to further their career in the tax profession, may start out as tax technicians and will need to demonstrate that they are competent in the knowledge, practical and workplace component of a tax technician occupational qualification. This paper focused on the practical component and demonstrated that there are seven standard practical skills or tasks that may be required from a tax graduate. These practical skills are the tasks expected to be completed by a tax technician and in short are: to complete tax registrations online; to analyse tax records and source documents and calculate tax liabilities; to prepare audit packs and tax notes; to prepare and file tax returns using SARS e-filing; to respond to queries from auditors and finance functions; to analyse assessments and initiate, consult and managing the Alternative Dispute Resolution (ADR) process; and to support tax professionals in finding relevant tax information.

In addition, the paper has demonstrated that soft skills (also referred to as meta-skills) are regarded as vitally important contributors to a student's graduateness. These soft skills were identified firstly based on a framework for developing student graduateness by Coetsee (2012) which proposes eight soft skills required by graduates. By analysing secondary interview data which consists of responses by firms hiring tax graduates, it was verified that the eight soft skills are regarded as important skills by employers of tax graduates. These eight soft skills were aligned with the practical skills (see Table 4) and for each practical skill a number of priority skills were identified. It appears that for many of the practical skills the following soft skills take priority: analytical skills; the skill to present and apply information; interactive skills; the skills to solve problems and making decisions; and to have behaviour directed by a goal. It is maintained that the background skills namely ethical and responsible behaviour, continuous learning orientation and enterprising skills should be omnipresent in tax graduates throughout their careers.

It is suggested that further research may be conducted with tax students or graduates to validate the priority skills as suggested per practical task. Another suggested research project is to explore the pedagogy of developing soft skills in order to provide more detailed guidance for the developing of the priority skills to lecturers of diploma students in tax.

Diploma graduates should display graduateness – given the nature of a diploma qualification, and lecturers of diploma students have a big role to play in developing the appropriate practical and soft skills. We suggest that the lists of these skills created in the present paper may assist in the development of skills training for candidate tax technicians.

Limitations

The fact that secondary data was used that were not collected first-hand by the authors may influence the validity of the responses used. It is acknowledge that the data was not collected by the original researchers with the purpose of identifying soft skills required by tax technicians. However, the fact that responses from 15 prominent South African accounting firms were used in the analysis may curb this limitation to some extent. Another limitation in the analysis of the soft skills is the fact that only the authors' intuition and logical reasoning were used to identify accompanying soft skills

for each practical skill and to classify it as priority or background skills. For this reason, it is suggested that further research could be undertaken to empirically confirm the suggested table (Table 4) of priority and background soft skills that should support practical skills required by tax technicians.

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