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# **Perceptions of accounting academics on the delivery of pervasive skills under the SAICA Competency Framework**

by

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## ABSTRACT

In 2009, SAICA released its Competency Framework. The Competency Framework detailed specific competencies to be achieved at entry point into the profession, but placed specific emphasis on pervasive qualities and skills. The competencies in the Competency Framework now form the foundation of SAICA's qualification model, which will be assessed in the revised Part I and Part II in 2013 and 2014 respectively. As a consequence, SAICA-accredited academic providers are now being tasked to deliver not only specific competencies, but also pervasive qualities and skills.

No research had been conducted on the views of individual academics at SAICA-accredited academic programmes on the delivery methods that result in the acquisition/development and assessment of SAICA's pervasive qualities and skills, as well as on the challenges related to the delivery of these competencies. Thus, there was significant pressure on academic providers to respond to SAICA's requirements in the Competency Framework, and, in the context of this dissertation, to respond vis-à-vis pervasive qualities and skills.

The research problem was addressed by following a two-pronged approach, which firstly entailed conducting an extensive literature review and then performing empirical work. The literature review identified delivery methods that are recognized by IFAC, applied by CAGE member bodies' and used in the accounting profession to equip candidates with pervasive qualities and skills. The empirical work solicited the views of individual academics at SAICA's accredited academic programmes on delivery methods that may be applied in the transfer of pervasive qualities and skills, and on the challenges associated with this debate.

This study found that an array of delivery methods must be used in the delivery of competencies, and formulated 19 acquisition/development and 17 assessment methods that may be applied by academic providers in addressing SAICA's pervasive qualities and skills, and by HODS in drafting policies that address these competencies. In addition, this dissertation highlighted the inconsistencies between academics providing instruction on the undergraduate programme and their honours counterparts. It was emphasized that competence is a continual

process, and that the onus to deliver all SAICA’s competencies rests with the academic providers during their education programmes.

Furthermore, the research findings make a significant contribution to the existing body of knowledge on pervasive qualities and skills.

**Keywords**

Academic providers

Acquisition, development and assessment

Competency Framework

Competencies

Delivery

IFAC

Pervasive qualities and skills

Professional skills, professional values, ethics and attitudes

SAICA



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## LIST OF ABBREVIATIONS AND ACRONYMS

<b>AAA</b>	American Accounting Association
<b>ACCA</b>	Association of Chartered Certified Accountants
<b>AECC</b>	Accounting Education Change Commission
<b>AICPA</b>	American Institute of Certified Public Accountants
<b>APA</b>	Auditing Professions Act
<b>APT</b>	Advanced Professional Training
<b>ATO</b>	Approved Training Organization
<b>CA</b>	Chartered Accountant
<b>CAGE</b>	Chartered Accountants' Group of Eight
<b>CA(SA)</b>	A Chartered Accountant (South Africa) who is registered as such with SAICA
<b>CAP 1</b>	Chartered Accountant Proficiency 1
<b>CAP 2</b>	Chartered Accountant Proficiency 2
<b>CFO</b>	Chief Financial Officer
<b>CHE</b>	Council on Higher Education
<b>CICA</b>	Canadian Institute of Chartered Accountants
<b>CIMA</b>	Chartered Institute of Management Accountants
<b>CPA</b>	Certified Public Accountant
<b>CPD</b>	Continued Professional Development
<b>CTA</b>	Certificate in the Theory of Accountancy
<b>ED</b>	Exposure Draft
<b>ETQA</b>	Education and Training Quality Assurance Body
<b>FAE</b>	Final Admitting Examination
<b>FTC</b>	Final Test of Competence

<b>GAA</b>	Global Accounting Alliance
<b>HEQC</b>	Higher Education Quality Committee
<b>HKICPA</b>	Hong Kong Institute of Certified Public Accountants
<b>HOD</b>	Head of the Academic Unit
<b>IAESB</b>	International Accounting Education Standards Board
<b>ICAA</b>	Institute of Chartered Accountants in Australia
<b>ICAEW</b>	Institute of Chartered Accountants in England and Wales
<b>ICAI</b>	Institute of Chartered Accountants in Ireland
<b>ICAS</b>	Institute of Chartered Accountants of Scotland
<b>IES</b>	International Education Standards
<b>IEPS</b>	International Education Practice Statements
<b>IFAC</b>	International Federation of Accountants
<b>INNOAT</b>	Innovative Accounting Training and Assessment Tools
<b>IPD</b>	Initial Professional Development
<b>IRBA</b>	Independent Regulatory Board for Auditors
<b>IT</b>	Information Technology
<b>ITC</b>	Initial Test of Competence
<b>Monash</b>	Monash South Africa
<b>NMMU</b>	Nelson Mandela Metropolitan University
<b>NQF</b>	National Qualifications Framework
<b>NWU</b>	North West University
<b>NZICA</b>	New Zealand Institute of Chartered Accountants
<b>OAG</b>	Office of the Auditor General of Canada
<b>ODL</b>	Open Distance Learning
<b>PAS</b>	Professional Accounting School

<b>PCE</b>	Professional Competence Examination
<b>PIOB</b>	Public Interest Oversight Board
<b>POE</b>	Portfolio of Evidence
<b>PPE</b>	Public Practice Examination
<b>QE</b>	Qualifying Examination
<b>RA</b>	Registered Auditor
<b>RTO</b>	Registered Training Office
<b>RU</b>	Rhodes University
<b>SA</b>	South Africa
<b>SAICA</b>	South African Institute of Chartered Accountants
<b>SAIPA</b>	South African Institute of Professional Accountants
<b>SAQA</b>	South African Qualifications Authority
<b>SMO</b>	Statement of Membership Obligation
<b>SSS</b>	Syllabus Supportive Subjects
<b>TC</b>	Test of Competence
<b>TIPP</b>	Training Inside of Public Practice
<b>TOPP</b>	Training Outside of Public Practice
<b>TPE</b>	Test of Professional Expertise
<b>TPS</b>	Test of Professional Skills
<b>UCT</b>	University of Cape Town
<b>UFE</b>	Uniform Examination
<b>UFH</b>	University of Fort Hare
<b>UFS</b>	University of Free State
<b>UJ</b>	University of Johannesburg
<b>UK</b>	United Kingdom

<b>UKZN</b>	University of KwaZulu-Natal
<b>UL</b>	University of Limpopo
<b>UNISA</b>	University of South Africa
<b>UOS</b>	University of Stellenbosch
<b>UP</b>	University of Pretoria
<b>US</b>	United States
<b>UWC</b>	University of Western Cape
<b>WITS</b>	University of Witwatersrand



# CHAPTER 1

## INTRODUCTION

### 1.1 Introduction – the pre-eminence of South African chartered accountants

The *CA(SA)* designation is the most sought-after business designation in South Africa (hereafter SA) by a considerable margin (Temkin, 2009b) and places South African chartered accountants in a dominant position.

The dominance of the chartered accountant (hereafter CA) designation in business in SA is perhaps best portrayed by the fact that in 2009, 90% of the JSE Ltd top 200 company chief financial officers (hereafter CFOs) were found to be *CAs(SA)*. Furthermore, it was found that 25% (or 518) of the directors at the JSE Ltd top 200 companies (ranked by market capitalization) were *CAs(SA)* (Temkin, 2009a). In addition, as at December 2011, it is still only members from the South African Institute of Chartered Accountants (hereafter SAICA), that have been granted full accreditation by the Independent Regulatory Board for Auditors (hereafter IRBA) (SAICA, 2008b; IRBA, 2010b: 4; IRBA, 2011a). In terms of the Auditing Professions Act (hereafter APA), the IRBA is the regulatory body that governs the auditing profession in SA in terms of which any person who wishes to perform the attest or audit function must be registered with the IRBA, before they can use the designation RA (Registered Auditor) (IRBA, 2010a; Botha & De Jager, 2001, as quoted in Botha, 2001: 34).

It is not only locally that the *CA(SA)* designation is well respected. Beyond SA's borders *CAs(SA)* are held in high esteem (SAICA, 2009b). In 2009, the World Economic Forum rated SA second in the world in terms of its strength in auditing and financial reporting standards (Temkin, 2009b), and in 2010 and 2011 SA moved up to first position (Temkin, 2010; IRBA, 2011b). Furthermore, SAICA is also a founding member of the Global Accounting Alliance (hereafter GAA), an international accounting coalition (University of the Western Cape (hereafter UWC), 2010) that is made up of 11 of the world's leading accounting bodies and represents over 775 000 professional accountants (GAA, 2010). The accounting bodies in the GAA are: American Institute of Certified Public Accountants (hereafter AICPA), Institute of Chartered Accountants in Australia (hereafter ICAA), Canadian Institute of Chartered Accountants (hereafter CICA), Institute of Chartered Accountants in England and Wales



(hereafter ICAEW), Institute of Chartered Accountants in Ireland (hereafter ICAI), Institute of Chartered Accountants of Scotland (hereafter ICAS), New Zealand Institute of Chartered Accountants (hereafter NZICA), Hong Kong Institute of Certified Public Accountants (hereafter HKICPA), Japanese Institute of Certified Public Accountants, Institut der Wirtschaftsprüfer in Deutschland e.V and SAICA (GAA, 2010). Furthermore, as a founding member of the Chartered Accountants' Group of Eight (hereafter CAGE), SAICA's CA(SA) designation is distinguished as "trustworthy, reliable and internationally admired and recognised" (Olivier, 2009: 7). The other accounting member bodies of CAGE are: ICAA, CICA, ICAEW, HKICPA, ICAI, NZICA and ICAS (Olivier, 2009: 7).

As regards SAICA's members, the global impact of CAs(SA) is obvious when it is considered that, as at December 2011, 7 138 (21.52%) of SAICA's 33 167 members indicated that they were absentee members who did not currently work in SA (SAICA, 2011r: 4). This trend will probably continue, as during 2009 SAICA itself reported that 1.4% of CAs(SA) leave SA every year (Nkala, 2009: 16).

Arguably, there could be many reasons for the global pre-eminence of SAICA and its members. Firstly, SAICA Executive President, Matsobane Matlwa, attributes this to the skills of local CAs (Temkin, 2009b). Secondly, it could be attributed to the rigour of the quality of education and training of CAs in SA. In this regard the following may warrant specific mention:

- Local chartered accountancy education and training meets and, in many instances, exceeds international standards (SAICA, 2009b).
- SAICA complies with the International Education Standards (hereafter IESs) required through its membership of the International Federation of Accountants (hereafter IFAC) (SAICA, 2009b).
- SAICA has for many years been the only accounting body designated as an Education and Training Quality Assurer in SA (SAICA, 2009b).
- SAICA has built up considerable experience through its registration of the CA(SA) as the first learnership by the Department of Labour through FASSET, the Sector Education Training Authority for Finance, Accounting, Management Consulting and other Financial Services (SAICA, 2009b).

- The quality of the CA(SA) designation is also borne out by the fact that it is only those who hold this designation who are, as at December 2011, recognized by the IRBA to conduct an external audit assurance function (SAICA, 2009b; IRBA, 2011a).
- As at December 2011, the IRBA recognized SAICA as the only professional body to regulate and monitor the education and training of aspirant auditors (SAICA, 2009b; IRBA, 2011a).
- SAICA is a member of CAGE, whose education standards exceed those of IFAC (SAICA, 2009b).
- The Part I and the Part II qualifying examinations are internationally recognized and respected because of their exceptionally high standards (SAICA, 2011i).

Regardless of the reasons for SAICA's pre-eminence, the number of CAs(SA) as prominent leaders in the business sector in SA has been well established over a number of decades (Temkin, 2009a), and is still embodied in SAICA's vision (SAICA, 2010a):

To develop leaders.

In building on its vision to develop leaders, SAICA's mission statement is (SAICA, 2010a):

To serve the interests of the chartered accountancy profession and society, by upholding professional standards and integrity, and the pre-eminence of South African CAs nationally and internationally.

In working towards its mission, SAICA aspires to three value propositions (SAICA, 2010a): facilitating the development of entry-level CAs and the skills of existing members, influencing external stakeholders and leading in sustaining and developing the CA(SA) designation. SAICA plays a specific and very direct role in the facilitation and development of entry-level CAs through education and training. As a consequence of this, SAICA monitors and accredits education and training programmes to ensure that these programmes meet SAICA's goal in delivering competent professional accountants.

## 1.2 Delivery of competent professional accountants

SAICA's goal of accounting education and training is set out in Table 1.1 below and portrays a vision of the professional competence that CAs(SA) should achieve and maintain during their lifetimes.

**Table 1.1 Goal of accounting education and training (SAICA, 2008a):**

The goal of accountancy education and training must be to produce competent professional accountants who make a positive contribution to the profession and society in which they work during their lifetimes. The maintenance of professional competence in the face of the increasing changes they encounter, makes it imperative that accountants develop and maintain an attitude of learning to learn. The education and training of the professional accountants must provide a foundation of knowledge, skills and professional values that enable them to continue to learn and adapt to change throughout their professional lives.

Such a foundation for life-long learning can only be achieved if it is grounded in the knowledge, skills and professional values essential to the professional competency.

Academic providers are intrinsically linked to SAICA's goal of accounting education and training. They share the responsibility to produce competent professional accountants who have a foundation of knowledge, skills and professional values. In the pursuit of the overall goal of accounting education and training, SAICA has described the meaning of professional competency. This meaning reflects on the knowledge of academic disciplines that are required, as well as the skills and professional values that professional accountants should be equipped with during education and training. The meaning has been set out in Table 1.2.

**Table 1.2 The meaning of "professional competency" (SAICA, 2008a):**

- Knowledge and understanding of academic disciplines, which entails the process of learning and acquisition of knowledge. Within the accountancy field this encompasses general knowledge, organizational and business knowledge, information technology knowledge and accounting and accounting-related knowledge.
- Skills to enable the professional accountant to make successful use of the knowledge gained through education. Skills are not usually acquired from specific courses devoted to them but are derived from the education and training programme as a whole. The individual must acquire intellectual, interpersonal as well as communication skills.
- Professional values entail the development of a framework to ensure that chartered

accountants exercise good judgement and act in an ethical manner that is in the best interests of society and the profession. The objective of the education and training of prospective CAs is to ensure that they acquire the characteristics essential to membership of a profession.

SAICA has defined these characteristics as follows:

- Members must demonstrate the capability to identify and solve problems in unfamiliar and changing situations, to think logically, to reason and to analyse critically;
- Members must acquire an understanding of the impact of economic, demographic, market, and technological forces on certain situations, so as to be able to assess them critically;
- Members have an obligation to put the interests of the public before their own, and exercise their skills in an independent and objective manner; and
- Members have an obligation to abide by a self-imposed code of conduct and professional ethics, and to identify and respond to ethical and moral issues by means of a value-based reasoning system.

How this professional competency is to be achieved is a matter of on-going research by SAICA through various work groups that have been specifically established for this purpose (see Chapter 4) as well as by IFAC, a body continually striving for competence of their member bodies (see Chapter 2) (IFAC, 2010f: 13, 22). Wessels (2006: 132) has conveyed the following with regard to professional accounting bodies saying that they “have an obligation to ensure that students who enter the profession have acquired the relevant knowledge and skills to be competent and to remain competent in the business environment in which they function”. Moreover, IFAC expressed that academic providers and IFAC member bodies both have a shared responsibility in ensuring that education programmes are of a high standard and quality. Furthermore, these education programmes should encourage future professional accountants to adapt to change in their professional lives; and in doing so, academic providers and IFAC member bodies must be responsive to the changing environment (IFAC, 2002: 4).

By implication, academic providers are also challenged by how professional competency can be achieved. Academic providers do not merely look for answers to this question, from within a purely academic environment, but also look to SAICA for guidance, as their on-going

accreditation is measured by SAICA's accreditation criteria to achieve professional competence.

In 2001, IFAC's board approved the development of IESs for professional accountants, which were published in 2003. The IESs set out the fundamental educational elements required to become a professional accountant. The IESs further provided clear benchmarks to current and potential IFAC member bodies by ensuring high-quality performance of their professional accountants in a global arena. This is achieved by providing guidance as to the acquisition/development and assessment of knowledge, skills and professional values (IFAC, 2003a: 1-2). Similarly, SAICA, through its membership of IFAC, strives to ensure that their aspirant professional accountants are equipped with knowledge, skills and professional values. In the context of this dissertation, a critical moment in this was the release of SAICA's Competency Framework in 2009; encompassing knowledge, skills and professional values.

The previous knowledge-based SAICA syllabus was reviewed for a number of reasons following the release of a research project entitled "Future of the CA Qualification". The research report led to a decision by SAICA's board for the adoption of a Competency Framework for CAs(SA). Some of the reasons for the review include:

- To retain reciprocity status and be comparable with international best-practice (SAICA, 2009c: 6).
- A need for articulation of competencies (SAICA, 2009a: 4).
- The identification of outcomes in the previous SAICA syllabus lacked consistency (SAICA, 2009a: 5).
- The education and the training programmes did not complement each other fully and some revision was needed in the CA qualification process (SAICA, 2009a: 8).
- The Competency Framework would be the starting point for both the education and the training programmes (Anon., 2010) on the pathway to qualifying as a CA(SA).
- It was important to determine competencies at the entry point into the profession that could lay the foundation for growing the leadership ability of CAs(SA) after they enter the profession (SAICA, 2009a: 6).
- Competencies rather than outcomes will better foster an attitude of life-long learning that is essential to the profession (SAICA, 2009a: 6).

- The competencies in the Competency Framework took note of competencies required in the market (Anon., 2010), as well as the skills applied by top CFOs in SA based on related research conducted by SAICA (Sehoole, 2008).
- Competencies, rather than outcomes, will foster the entrepreneurial abilities of CAs (SA) (SAICA, 2009a: 7).
- The need for CAs(SA) to function in a global environment (SAICA, 2009c: 4, 6) will be better met.
- Work performed by CAs(SA) relies heavily on information and communication technologies (SAICA, 2009c: 4), which needed to be reviewed.
- The decline in the attest function performed by the traditional auditing firms, with the promulgation of the new Companies Act in 2011 (SAICA, 2009c: 4; SAICA, 2010c).
- The entry of Generation Y CAs(SA) into the workforce (SAICA, 2009c: 6).
- The skills shortage of CAs(SA) both locally and internationally (SAICA, 2009c: 6).
- The increased impact of corporate governance and ethics in the work environment of CAs(SA) (SAICA, 2009c: 4, 6).
- The effect of Corporate Law Reform on the public practice training environments (SAICA, 2009c: 4, 6).

However, the release of the Competency Framework resulted in more questions being raised by academic providers, than it provided them with answers. Therefore, the position taken by SAICA with the release of the 2009 Competency Framework, detailing the competencies of a CA(SA) at his/her entry point into the profession, will take centre stage, considering that academic providers have a crucial role to play in achieving this competence at entry point into the profession. In the context of the Competency Framework, “competence” and “competency” is defined as follows (SAICA, 2009a: 12):

**Competence:** The broad range of knowledge, skills, attitudes and behaviour that together account for the ability to deliver a specified professional service. Competence also involves adoption of a professional role that values accountability to the public and leadership in professional practice, the public sector, the corporate sector and education.

**Competency:** The particular tasks that CAs perform while applying, or bringing to bear, the pervasive qualities and skills that are characteristics of CAs to the level of proficiency defined as appropriate by the profession.

These definitions of competence and competency that CAs(SA) should have point to an important shift in emphasis at entry point into the profession. The Competency Framework details specific competencies to be achieved at entry into the profession, but places specific emphasis on pervasive qualities and skills. Previously, entry-level standards focused on a knowledge-based SAICA syllabus (SAICA, 2009a: 5), which was input-driven rather than an output-based (Cargill, Gammie & Hamilton, 2010: 28).

The combination of specific competencies and pervasive qualities and skills is core to the development of leadership (SAICA, 2009a: 5/6). Specifically, the inclusion of pervasive qualities and skills to the extent that it is reflected in the Competency Framework conveys the message that (SAICA 2009a: 9):

Qualification as a CA(SA) is not merely related to competence. It is also the culmination of education, training and assessment processes aimed at assessing the combination of intellect, aptitude and the ability to respond to demanding situations. Intellectual ability and the ability to apply oneself are as important as competence (pervasive, specific) as it is these abilities which contribute to the ability of the CA(SA) to be a life-long learner and to respond to a fast-changing environment. It is these abilities which enable the CA(SA) to be successful in a wide range of demanding work environments.

As mentioned before, the competencies in the Competency Framework, encapsulate both specific competencies and pervasive qualities and skills. The specific competencies cover six areas: strategy, risk management and governance; accounting and external reporting; auditing and assurance; financial management; management decision making and control; and taxation (SAICA, 2009a: 9). Information and information technology (hereafter IT) is an essential element of the work of a CA and falls into a unique category that is considered across all competencies (SAICA, 2009a: 27). The combination of specific competencies and pervasive qualities and skills will result in competence of a CA(SA). However, important to this dissertation is the pervasive qualities and skills and the effect of these on the programmes of academic providers.

Broadly speaking, the pervasive qualities and skills are divided into three categories, namely ethical behaviour and professionalism; personal attributes; and professional skills (SAICA, 2009a: 6, 9). CAs(SA) at entry point into the profession are expected to demonstrate the

highest level of proficiency for all three categories of pervasive qualities and skills (SAICA, 2009a: 15). The definitions of the three categories of pervasive qualities and skills are set out in Table 1.3.

**Table 1.3 Definitions of pervasive qualities and skills (SAICA 2009a: 12):**

<p><b>IA Ethical Behaviour and Professionalism:</b> The CA profession is committed to maintaining the confidence of clients, employers and the public through an overriding commitment to integrity in all professional tasks. Thus, all CAs are expected at all times to abide by the highest standards of integrity; they must be, and must be seen to be, carrying out all assignments objectively and independently, in accordance with the ethical values outlined in detail in Section I of the Competency Framework.</p>
<p><b>IB Personal Attributes:</b> CAs are expected to develop a number of personal qualities that shape the way they conduct themselves as professionals. These qualities or attributes are outlined in Section II of the Competency Framework.</p>
<p><b>IC Professional Skills:</b> CAs are also expected to develop a wide range of professional skills that, while not unique to the CA profession, are critical to its successful practice. These skills are outlined in Section III of the Competency Framework.</p>

With the release of the Competency Framework, SAICA had to provide additional guidance to academic providers on the impact of these competencies on their education programmes. SAICA thus issued another document titled “Detailed Guidance Document for Academic Programmes”, which gave information on the academic programmes to be designed enabling the assessment of competencies (SAICA, 2010b: 4). How academic providers are to address these pervasive qualities and skills in their education programmes is however a matter open to interpretation. In terms of the pervasive qualities and skills of ethical behaviour and professionalism and personal attributes, the Detailed Guidance Document for Academic Programmes includes two principle instructions to academic providers. The first principle regarding professional behaviour and professionalism and personal attributes state that they are “expected to address all those qualities and skills, which, in their opinion, are suitable for inclusion in the academic programme”. The second principle relates to professional skills and requires academic providers “to address all appropriate professional skills in the academic programme”. In both cases academic providers will be required to explain how these qualities and skills are addressed and provide full motivation for excluding any from the academic programme (SAICA, 2010b: 12).



The Competency Framework has also created freedom for academic providers, as they will no longer be constrained by the previously perceived restrictive SAICA syllabus. They can now design their own programmes, including appropriate methods of acquisition/development and assessment in addressing the competencies in the Competency Framework. Sundem (1999: Appendix B) expresses the view that competencies inform education programmes by allowing academic providers to respond with suitable methods. However, as at December 2011, there was still much uncertainty around the acquisition/development and assessment of these competencies in the education, training and assessment programmes, which will be reflected upon in more detail in Chapter 4.

Furthermore, the difficulty academic providers have in addressing pervasive qualities and skills are mirrored in the accounting literature. Competencies relate to character and personality traits and are therefore more difficult to acquire/develop and assess (Spencer & Spencer 1993, as quoted in Monk, 2001: 48; Leone, 2008; Hancock, *et al.*, 2009, as quoted in Cargill, *et al.*, 2010: 18). In addition, competencies are difficult to measure because of their intangible nature (American Accounting Association (hereafter AAA), n.d.: Section 9.4; Dimmer, 2010/2011: 7). In Negash's (2011: 5) words, "how competency in soft skills is going to be assessed is even more interesting".

With regard to research performed on the acquisition/development and assessment of pervasive qualities and skills, the following has come to view: Globally, research relating to the delivery of competencies is limited (Boritz & Carnaghan, 2003: 7; Paisey & Paisey, 2004: 1, as quoted in Kirstein & Plant, 2011: 4) and in SA this is somewhat unexplored (Kirstein & Plant, 2011: 4). In the SA Journal of Accounting Research and Meditari Accountancy Research, the two accredited SA accountancy research journals, only 5% and 3.2% of research in SA is performed on ethics and professionalism, and personal attributes and professional skills respectively (Coetsee & Stegman, 2011: 12). This has been confirmed by Kirstein and Plant (2011: 4), who have added that little research has been done in SA on the delivery methods in addressing SAICA competencies.

As at December 2011, there was still uncertainty which pervasive qualities and skills will be assessed in the revised Part I and Part II; and whether pervasive qualities and skills can actually be assessed (this will be detailed further in Chapter 4). Obviously answers to these

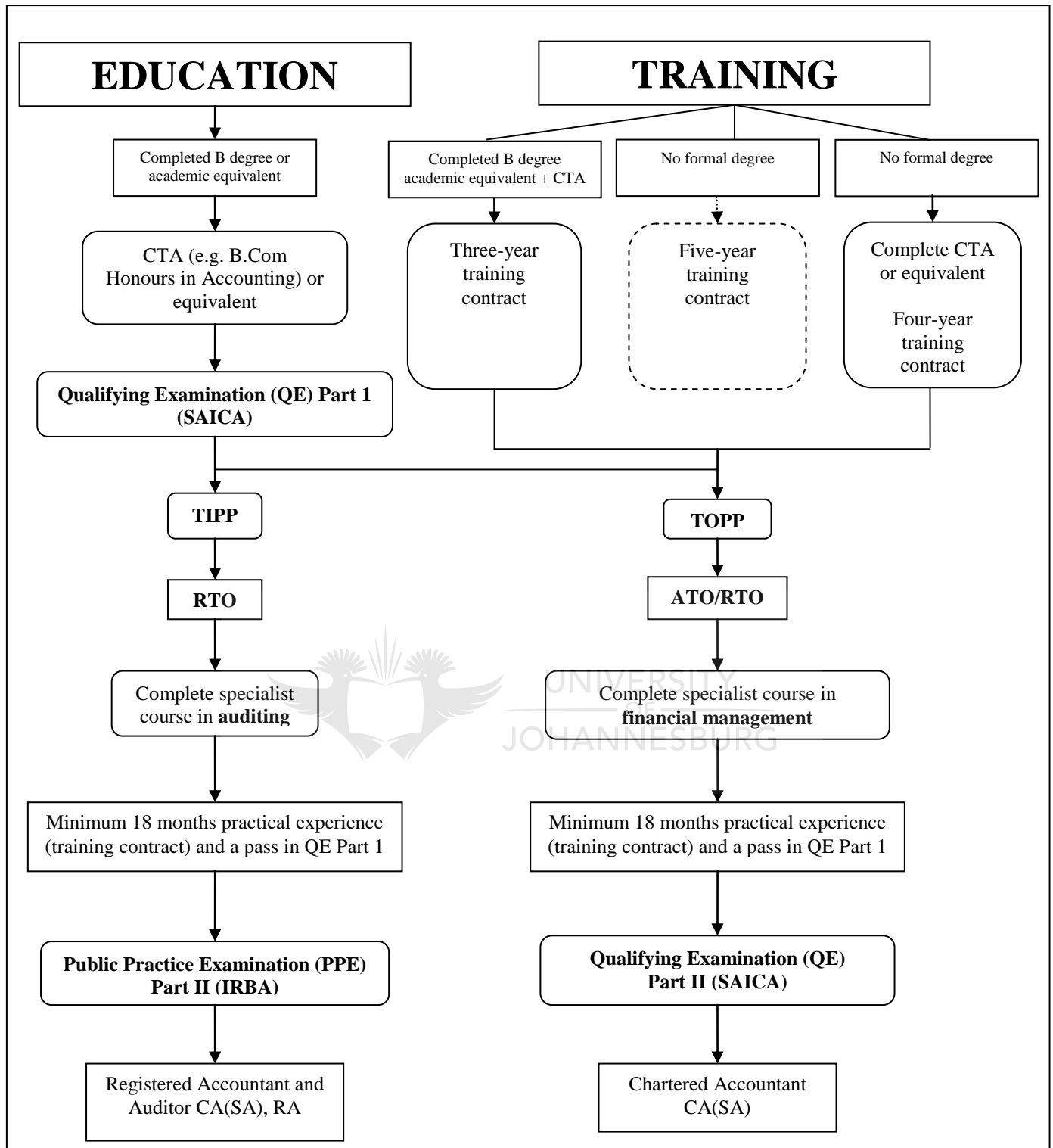
questions will have a profound impact on academic providers, as their role from a SAICA context is up until entry point into the profession.

### **1.3 Entry point into the profession**

The term entry point into the profession is defined as follows in the context of SAICA (SAICA, 2010n):

On completion of the required education, training and assessment, at which point a person is eligible to register as a member of SAICA in order to use the CA(SA) designation.

In the past, entry into the profession consisted of an education and a training leg. These two legs may or may not have been completed simultaneously. This past qualification model is presented in Figure 1.1. From Figure 1.1 (with abbreviations explained in the text) one can see that the education programme consisted of an undergraduate and a postgraduate degree, known as the Certificate in the Theory of Accountancy (hereafter CTA), wherein SAICA-accredited academic providers followed a knowledge-based syllabus (Botha, 2001: 46; SAICA, 2010l: 12). The prerequisite for entry into the SAICA Qualifying Examination (hereafter QE), known as Part I, was the successful completion of both degrees. The objective of Part I was to ascertain whether candidates had achieved the appropriate standard of academic knowledge in terms of SAICA's syllabus (section 1.4) and application of that knowledge in practice (SAICA, 2010l: 12). Academic providers were accredited to provide both degrees, culminating in candidates writing Part I. Part I was considered to be the biggest barrier to qualifying as a CA(SA) (Streng, 2011: 15).



**FIGURE 1.1: Becoming a CA(SA) – the qualification process immediately preceding the implementation of the new qualification model**

**SOURCE:** Els 2007: 66 (adapted)

As regards the training programme, it broadly involved aspirant CAs(SA) entering into a SAICA-approved training contract with a registered training office. Training office and training contract is defined as follows in the context of SAICA (SAICA, 2009d: 4):

**Training office:** an accredited training office whether within or outside the border of South Africa, and refers to an organization in commerce or industry or public practice or the public sector that is approved by and registered with SAICA as an organisation where prospective CAs may be trained.

**Training contract:** A written contract, entered into on the prescribed form and registered by SAICA whereby a trainee accountant is duly bound to serve a training office for a specified period and is entitled to receive training in the technical and professional competencies, and meets the requirements for learnership agreement in terms of Skills Development Act, 1998 (Act 97 of 1998).

Under the previous qualification model the training programme could be undertaken by either Training Inside of Public Practice (hereafter TIPP) or Training Outside of Public Practice (hereafter TOPP). TIPP candidates signed a training contract with a Registered Training Office (hereafter RTO), where candidates specialized in auditing, and were assessed through an IRBA-conducted Part II examination. While TOPP candidates signed a training contract with either a RTO or an Approved Training Organization (hereafter ATO), and were assessed through a Part II examination conducted by SAICA, consisting of a financial management specialization. A RTO (a firm of approved registered auditors and accountants), and an ATO (a firm in commerce or industry or in the public sector) both had to be approved by SAICA as suitable training environments for aspirant CAs(SA) (Els, 2007: 65-67; Barac, 2009: 27/28; IRBA, 2010b: 5).

The training programme's minimum term of contract for both routes was 36 consecutive months. Part II could only be attempted after a minimum of 18 months of training and after passing Part I. In essence, the basic term of a training contract is the same for the previous and the new qualification model, which will be reflected on in Table 1.5, where the new qualification model is discussed. The auditing specialization Part II was administered by the IRBA and was referred to as the Public Practice Examination (hereafter PPE), while the SAICA financial management specialization Part II was referred to as the QE (IRBA, 2010b: 5). After passing Part II, TIPP CAs(SA), could then register with the IRBA to become RAs. However,

CAs(SA) on the TOPP route did not have this option. It must be noted that not all TIPP candidates registered with the IRBA on qualifying as CAs(SA) (Els, 2007: 67; Ramatho & Stainbank, 2008: 161; Barac, 2009: 28; Coetzee, Joubert & Oberholzer, 2009: 17).

With regard to SAICA's new qualification model, entry point into the profession is informed by the Competency Framework, which forms the foundational document on which the education and training programmes are based. Critical to this dissertation are the pervasive qualities and skills in the Competency Framework that need to be incorporated into academic providers' programmes in ensuring candidates are suitably equipped at entry point into the profession. Thus, the Competency Framework is fundamental to the new qualification process (Coetzee, *et al.*, 2009: 16). The Competency Framework results in competency-based education and training (SAICA, 2009a: 8), which is set out below in Table 1.4, in the CA(SA) qualification process.

**Table 1.4 The CA(SA) qualification process (SAICA, 2009a: 8):**

<b>Formal competency-based academic education</b>	Acquired through accredited academic education programmes delivered by universities (a three-year undergraduate degree followed by a one-year postgraduate programme known by SAICA as the Certificate in the Theory of Accountancy (CTA))
<b>A standard-setting examination (Part I)</b>	This ensures that all candidates have the requisite level of core technical competence before embarking on the professional education programme
<b>Formal competency-based professional education</b>	Acquired through accredited professional education programmes delivered by universities and other providers
<b>A professional examination (Part II)</b>	This assesses professional competence before entry into the profession
<b>Practical experience</b>	This is acquired through a training contract of at least three years with a registered training office

Academic providers are involved in the following three areas in the new qualification process: formal competency-based academic education, ensuring candidates are suitably equipped to sit for the standard-setting examination (Part I) and formal competency-based professional education.

The formal competency-based academic education is provided by SAICA-accredited academic providers in the form of an undergraduate degree, followed by a CTA or postgraduate equivalent (SAICA, 2009a: 8; SAICA, 2011a: 3, 8). This is also referred to as the academic programme by SAICA (SAICA, 2011l: 25). Once candidates have successfully completed the academic programme, they will be assessed in Part I (standard-setting examination), which will be administered by SAICA as an assessment of core competence. The main focus of the assessment of core competence is the assessment of core technical competence, and does not rely on practical experience gained by candidates (SAICA, 2009a: 8; SAICA, 2011a: 3, 8). In the context of SAICA's new qualification model the term "core technical competence" is defined as follows (SAICA, 2011a: 3):

**Core technical competence:** Ability to apply the concepts and principles of a defined body of knowledge, skills and professional values in an integrated and analytical manner to a standard that provides a foundation for further professional development. The core technical competence is developed through the four year university degree and is assessed in the Part I exam.

Taking cognizance of this definition, the revised Part I will assess not only candidates' specific competencies, but also pervasive qualities and skills as defined in the Competency Framework. As a consequence of this, academic providers will be expected to ensure that candidates are equipped with both specific competencies and pervasive qualities and skills, the latter being crucial to this dissertation. Furthermore, these competencies will be assessed for the first time in the revised Part I in 2013 (Anon., 2010; Cargill, *et al.*, 2010: 28, 32).

After successfully completing Part I, candidates who had not yet embarked on a training programme would then commence their training contract. Depending on the qualification at the start of the training contract, there would be different basic terms for each training contract (set out below in Table 1.5).

**Table 1.5 Basic term of the training contract (SAICA, 2009d: 9):**

<b>Qualification at the start of the training contract</b>	<b>Basic term of the contract</b>	<b>Minimum hours of work attendance</b>	<b>Minimum hours of core experience</b>
<ul style="list-style-type: none"> <li>▪ CTA or equivalent</li> <li>▪ Accredited B Com degree</li> <li>▪ Accredited bridging programme</li> </ul>	36 months	4 500	3 600
<ul style="list-style-type: none"> <li>▪ Non-accredited B Com degree</li> <li>▪ B Tech degree</li> <li>▪ Non-relevant degree</li> </ul>	48 months. A remission of 12 months is granted if the trainee achieves the CTA or equivalent or an accredited B Com degree or an accredited bridging programme	6 000	4 800
<ul style="list-style-type: none"> <li>▪ National Diploma in Internal Auditing, Cost and Management Accounting or Taxation</li> <li>▪ National Higher Diploma in Internal Auditing, Cost and Management Accounting or Taxation</li> </ul>	48 months	6 000	4 800
<ul style="list-style-type: none"> <li>▪ Matriculation certificate or equivalent</li> <li>▪ Any other education qualification not listed above</li> </ul>	60 months. A remission of 12 months is granted if the trainee achieves an accredited B Com degree	7 500	6 000

After completing 18 months of practical experience, as well as successfully passing Part I, candidates would be eligible to sit for Part II (professional examination). Prior to Part II, candidates would have formal competency-based professional education provided by universities or other providers. Currently, for the previous SAICA qualification model, this

education was provided by Advanced Professional Training (hereafter APT) providers for both the auditing and the financial management specialization routes (Botha, 2001: 47; Ramatho & Stainbank, 2008: 162/163, 165; Coetzee, *et al.*, 2009: 16/17; SAICA, 2009d: 4), which is an independent education provider. For the new SAICA qualification model the formal competency-based professional education will entail advanced education and specialism, together with practical experience enabling the acquisition/development and assessment of professional competence (SAICA, 2011a: 3), which can be provided by universities or other providers (SAICA, 2009a: 8).

Part II will assess professional competence to the degree that it is possible in a written examination. Professional competence will be further assessed during the training programme (SAICA, 2011a: 3). In the context of the new SAICA qualification model the term “professional competence” is defined as follows (SAICA, 2011a: 3):

**Professional competence:** Ability to perform the tasks and roles of a professional accountant to the defined standard of that of a CA(SA) in the working environment. In order to demonstrate this professional competence there needs to be an underlying and appropriate level of knowledge, skills, values, ethics and attitudes. Professional competence is developed in both education and training programmes. While the assessment of professional competence is best evaluated in practice (i.e.: practical training environment), a written examination is used for this purpose because of the large number of candidates. In adopting a “written assessment”, the best format is considered to be a case study approach. For the purpose of qualifying as a CA(SA) the professional competence is therefore assessed in both the training programme and through a common written assessment – the Part II examination.

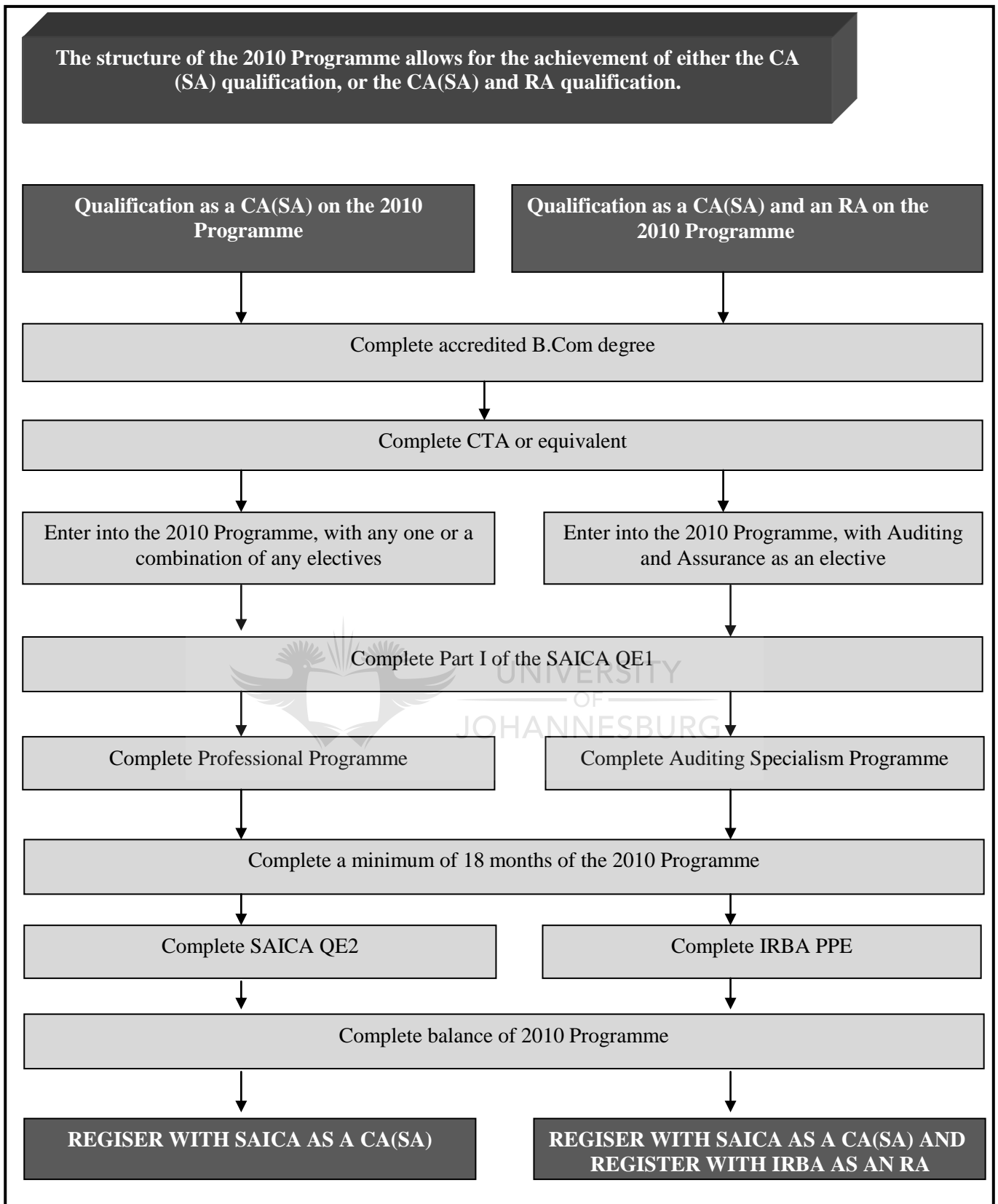
As with the revised Part I, the revised Part II will assess both specific competencies and pervasive qualities and skills as defined in the Competency Framework (SAICA, 2011a: 3). As a consequence of this, academic providers will be expected to ensure that candidates are equipped with both specific competencies and pervasive qualities and skills, the latter being crucial to this dissertation. Furthermore, these competencies will be assessed for the first time in the revised Part II in 2014 (SAICA, 2010k).

In addition to the changes in the qualification model relating to competency-based education and training as set out above, the new SAICA qualification model will remove the



differentiation between the TIPP and the TOPP route. There will be only one Part II for all CAs(SA), regardless of the specialization route chosen (IRBA, 2010b: 6). From Figure 1.2 (below) it can be seen that the route to CA(SA) currently consists of the auditing specialization programme and a professional programme. As at the end of December 2011, Part II was administered by SAICA for candidates on the professional programme and by the IRBA for those who elected the auditing specialization route. SAICA is in the process of phasing out its Part II financial management specialization examination.

Figure 1.2 below represents SAICA's 2010 qualification structure for full-time candidates qualifying as CAs(SA). This qualification structure as obtained from SAICA's website had not been updated by SAICA as at the end of December 2011 and thus includes aspects of the prior qualification model. This qualification model has however been provided to give a graphical representation of the steps required to qualify as a CA(SA) and an RA. There are various permutations to this figure, as indicated in the basic term of contract in Table 1.5 (Ramatho & Stainbank, 2008: 165). The steps in Figure 1.2 could nevertheless be completed by part-time candidates; the sequence of steps might however differ from full-time candidates. The structure presented in Figure 1.2 makes reference to electives that candidates could choose in order to complete either the professional programme or the auditing specialization programme. These electives are auditing and assurance, financial management, management and decision-making, internal audit, risk management and governance or taxation. The elective chosen will not impact the pervasive qualities and skills that need to be transferred to candidates: thus a CA(SA) and a CA(SA) who can become an RA will require the same pervasive qualities and skills in the new qualification model.



**FIGURE 1.2:** The 2010 qualification structure as a CA(SA) or a CA(SA) who can become an RA

**SOURCE:** (SAICA, 2009c: 15)

In 2009 the IRBA embarked on a process to revisit its RA qualification model. One of the reasons for this was the changes to SAICA's qualification model as discussed above (IRBA, 2010b: 2). Considering that as at December 2011, SAICA was the only body accredited by the IRBA, it would be important that SAICA's qualification model, inclusive of the Competency Framework requirements, is in line with the IRBA's accreditation criteria. However, the IRBA's new accreditation criteria will only be developed during the course of 2012. Similarly, the IRBA is also in the process of developing its own Competency Framework (December 2011), which will be inclusive of competencies required as an RA. The IRBA's Competency Framework will be completed during the course of 2012. Access to the draft form of the IRBA's Competency Framework was requested, but access was denied. What was communicated by the IRBA, however, is that the IRBA used SAICA's, the South African Institute of Professional Accountant's (hereafter SAIPA), the Association of Chartered Certified Accountant's (hereafter ACCA) and certain of CAGE member bodies' Competency Frameworks in developing its own Competency Framework; and the IRBA is therefore satisfied with SAICA's Competency Framework (IRBA, 2011a).

Students, in their third year at university in 2011, who are aspirant CAs(SA) and CAs(SA) who can become RAs, will sit for the revised SAICA Part I in 2013, and the revised SAICA Part II in 2014, where these competencies will be assessed for the first time. As a consequence, it is of the utmost importance that academic providers equip their students with these competencies as required in the Competency Framework, both specific and pervasive in nature.

Two workgroups were appointed by SAICA to investigate the changes and make proposals for both the revised Part I and Part II. However, only certain aspects of the proposals made by these two workgroups were communicated to SAICA-accredited academic programmes on 6 May 2011. The communication to SAICA-accredited academic programmes included specimen questions and a draft document referred to as "Guidelines for the Part I of the Qualifying Examination – Assessment of Core Technical Competence" (SAICA, 2011a). Further information pertaining to the workgroups will be detailed in Chapter 4. However, it must be noted that before this date (6 May 2011) academic providers were in flux as to the assessment of pervasive qualities and skills as expected in the revised Part I (SAICA, 2011a; SAICA, 2010m: 1/2). Subsequent to this (6 May 2011), up until the end of December 2011, academic providers have still not been given firm guidance as to the acquisition/

development of pervasive qualities and skills. Furthermore, with regard to the revised Part II, no formal communication has been made to SAICA-accredited academic programmes as at December 2011. From this it is evident that academic providers are still uncertain as to the acquisition/development and assessment of the pervasive qualities and skills, as included in the Competency Framework for the revised Part I and Part II.

#### **1.4 Purpose of the Competency Framework**

Prior the development of the Competency Framework, the education programme consisted of a knowledge-based syllabus, entailing core subjects, general business knowledge and supportive knowledge. The core subjects consisted of external financial reporting, auditing, management accounting and financial management, and taxation (Syllabus Supportive Subjects (hereafter SSS), 2005: 109; SAICA 2005, as quoted in Barac, 2009: 23). IT was integrated into the four core subjects; while communication skills were vital to the entire syllabus. The supportive subjects consisted of ethics, administration of estates, commercial law, mathematics and statistics, and information systems and technology. SAICA provided in depth syllabus guidance to academic providers, as to the content and the knowledge levels to be attained for assessment purposes for both the core subjects and the supportive subjects (SSS, 2005: 109). It was posited that the knowledge-based SAICA syllabus was not succeeding in developing competent CAs (Coetzee & Oberholzer, 2009: 439, as quoted in De Villiers, 2010: 6), and that the majority of SA universities focused on the acquisition of technical knowledge during their education programmes (Wessels, 2004: 220).

The Competency Framework still includes core subjects, but these are now referred to as specific competencies. In addition, communication skills, ethics and information systems and technology knowledge has been retained in the new qualification model. However, this new qualification model is no longer a knowledge-based syllabus, and the Competency Framework is a clear departure from a knowledge-based document.

The competencies in the Competency Framework now form the foundation of the qualification model, by informing academic providers and training offices of the content, emphasis and teaching and learning strategies that need to be developed to ensure that CAs(SA) are equipped with these competencies at entry point into the profession (SAICA, 2009a: 5). In the words of Barac (2009: 20), “a framework of this kind provides a foundation

on which education, training and final assessment are delivered and developed”. Brown and McCartney (1995: 44) remark that “competences into the accounting education is intended to work outwards from the professional bodies into syllabuses that can be applied by staff at academic institutions”. Similarly, SAICA have informed academic providers in terms of ethical behaviour and professionalism and personal attributes that they are “expected to address all those qualities and skills which, in their opinion, are suitable for inclusion in the academic programme”, while in terms of professional skills, academic providers are “expected to address all appropriate professional skills in the academic programme” (SAICA, 2010b: 12). SAICA will subsequently have to prove to IFAC that its education, training and assessment programmes are sufficient in producing high-quality professional accountants. In addition to this, SAICA will also have to comply with the IRBA’s accreditation criteria, ensuring that its programme is appropriate for continued accreditation as required by section 34 of the APA (SAICA, 2010g).

### **1.5 Research problem**

SAICA-accredited academic providers are now being tasked to deliver pervasive qualities and skills as set out in SAICA’s Competency Framework. Previously these academic providers were involved in the delivery of a knowledge-based syllabus. Academic providers will have to widen their scope to include both specific competencies and pervasive qualities and skills through methods of acquisition/development and assessment to ensure candidates are equipped with these competencies at entry point into the profession.

The previous knowledge-based SAICA syllabus was inclusive of certain pervasive qualities and skills, namely ethics, communication and information systems and technology knowledge. However, with the development of the Competency Framework, academic providers have to specifically address all pervasive qualities and skills in their education programmes with regard to category IA and IB, and give reasons if these are not suitable for inclusion. With regard to category IC, academic providers are expected to address all the competencies in their education programmes.

To date, no research has been conducted on the views of individual academics at SAICA-accredited academic programmes on the delivery methods that result in the

acquisition/development and assessment of SAICA's pervasive qualities and skills, as well as on the challenges related to the delivery of these competencies.

Thus, from the discussion above, there is significant pressure on academic providers to respond to SAICA's requirements in the Competency Framework, and, in the context of this dissertation, to respond vis-à-vis pervasive qualities and skills. It is imperative that academic providers address these competencies in their education programmes, considering the imminent 2013 Part I, where the pervasive qualities and skills will be assessed. In addition, the education programmes at SAICA-accredited academic programmes will have to comply with SAICA's accreditation criteria for the new qualification model.

Thus, this dissertation will fill a significant gap, as it will provide valuable research on the delivery methods that result in the transfer of competencies and pertinent information in addressing these competencies during the education programme.

## **1.6 Aim of the study**

The aim of the study is to explore the delivery methods that may be applied in the acquisition/development and assessment of pervasive qualities and skills as included in SAICA's Competency Framework; and some of the challenges associated with this debate.

The specific objectives of this study are:

1. To present an understanding of the role that IFAC plays in the accounting profession, with specific reference to IFAC standards and practice statements that affect education, training and assessment in so far as they address the pervasive qualities and skills of SAICA.
2. To document the inclusion of the pervasive qualities and skills in accounting bodies' qualification frameworks, by providing a literature review of the pervasive qualities and skills in IFAC's standards, in SAICA's Competency Framework, in CAGE member bodies' syllabi and other pervasive qualities and skills as identified in the accounting profession.
3. To compare SAICA's pervasive qualities and skills to IFAC's professional skills and professional values, ethics and attitudes.

4. Through the use of a literature review, to identify methods of acquisition/development and assessment as recognized by IFAC, applied by CAGE member bodies and used in the accounting profession to equip candidates with pervasive qualities and skills.
5. To map the methods of acquisition/development and assessment as identified in the literature review representing international best-practice methods to SAICA's pervasive qualities and skills.
6. To further refine the mapping exercise above, by determining how many of the pervasive qualities and skills in totality and per category can be acquired/developed and/or assessed by each of the methods representing international best-practice.
7. To document the work of the two SAICA workgroups pertaining to the acquisition/development and assessment of the pervasive qualities and skills as at the end of December 2011.
8. To document SAICA's new accreditation criteria, as it stands at the end of December 2011, with regard to the delivery methods used in addressing the pervasive qualities and skills.
9. To map the methods of acquisition/development and assessment as identified in the literature from a SAICA perspective to the pervasive qualities and skills.
10. To further refine the mapping exercise from a SAICA perspective above, by determining how many of the pervasive qualities and skills in totality and per category could be acquired/developed and/or assessed by each of the SAICA methods.
11. To contrast the mapping from a SAICA perspective to international best-practice mapping, and to contrast the coverage exercises from a SAICA perspective with international best-practice coverage exercises.
12. To document, analyse and report on the research conducted among individual academics at SAICA-accredited academic programmes on the methods that can be applied in acquiring/developing and assessing the pervasive qualities and skills and on some of the challenges associated with this debate.

The specific outcomes of the research are:

- To provide SAICA-accredited academic providers and those aspiring to be accredited by SAICA with insight into the methods of acquisition/development and assessment

that can be applied in addressing the pervasive qualities and skills in their education programmes.

- To provide constituencies in the accounting profession, and specifically SAICA, with the views of individual academics at SAICA-accredited academic programmes on methods that can be applied in addressing pervasive qualities and skills in their qualification models up until candidates' entry point into the profession as CAs(SA), as well as the information on the perceptions of academic providers on some of the challenges associated with this debate.

### **1.7 Benefits of the study**

To date, no research has been conducted into the views of individual academics at SAICA-accredited academic programmes on the methods of acquisition/development and assessment that can be applied in equipping candidates with the pervasive qualities and skills as detailed in the Competency Framework. Moreover, there are certain challenges associated with the delivery of pervasive qualities and skills as addressed in the literature in Chapter 2, which will further add to this debate.

Therefore, the views of individual academics at SAICA-accredited programmes will assist accredited academic programmes and those aspiring to be accredited by SAICA with information pertaining to the delivery of pervasive qualities and skills in their education programmes. Streng (2011: 31) has conveyed that it is essential that education and training programmes prepare candidates for the revised Part I, by adopting the necessary teaching and learning strategies.

In addition, this study will benefit SAICA in planning for the roll-out of the pervasive qualities and skills in the Competency Framework, since these competencies will be assessed for the first time in 2013 in the revised Part I, which will be the first assessment along the new road to qualification as a CA(SA).

Furthermore, the study will highlight some of the issues raised by SAICA-accredited academic providers in addressing pervasive qualities and skills during their education programmes. With specific reference to the mapping exercise and the coverage exercise performed in Chapters 3 and 4, this study will provide valuable insight to SAICA and



individual academics alike on the specific acquisition/development and assessment methods, as well as the array of delivery methods that can be applied in covering the largest range of pervasive qualities and skills.

The benefits of this study, as presented above, are echoed in the accounting profession. Statements have been made that “academics should conduct regular surveys among stakeholders (alumni, employers and students) to ensure that they provide, relevant, quality instruction” (Botes, 2005: 249) and “there is always a need for ways to assist accounting educators to improve the learning process” (Rebele *et al.*, 1998: 198, as quoted in Brown, 2006: 301). Ballintine and McCourt Larres (2007: 179) further posit that developing competencies in aspirant professional accountants should be further explored, as this is becoming increasingly important in education programmes. Moreover, academic providers are also being asked to develop programmes that will instill a commitment towards life-long learning in students (Adler & Milne, 1995: 105). As far back as 1967, it was conveyed that accounting programmes should continuously adapt to the changing business environment (Chambers, 1967, as quoted in Alexander & Simon, 1997: 165). In 2002, IFAC (2002: 4) conveyed that member bodies and academic providers alike share the responsibility of continually improving the education of accountants to respond to an ever-changing environment. The benefits presented above are still relevant at present, as accountants continually have to adapt to the ever-changing business world, and thus education programmes should reflect this changing environment.

## **1.8 Definitions, scope and demarcation**

This study is situated in a specific context that will be set out below by way of the clarification of definitions, scope and demarcation.

### **1.8.1 SAICA’s compliance with external regulators**

The Council on Higher Education (hereafter CHE) is an independent body in SA ensuring quality in higher education under the Higher Education Act, No. 101 of 1997. Quality is ensured by the CHE through its Higher Education Quality Committee (hereafter HEQC) (CHE, 2011a). The HEQC promotes quality, audits and accredits higher education institutions and

programmes (CHE, 2011b). Therefore, universities education programmes are accredited by the HEQC.

However, SAICA also plays a role in the promotion and quality of universities education programmes, since it is recognized as an Education and Training Quality Assurance Body (hereafter ETQA) by the South African Qualifications Authority (hereafter SAQA) (SAICA, 2012a). SAQA is a body appointed by the Minister of Education and the Minister of Labour to develop and implement the National Qualifications Framework (hereafter NQF), which assists in the development of learners and contributes to the nation's social and economic development (SAQA, 2012a; SAQA, 2012b). SAQA is regulated in terms of the NQF Framework Act, No 67 of 2008 (SAQA, 2012c).

SAICA's accreditation of education programmes of universities is therefore in addition to the accreditation performed by the following bodies, as listed below (SAICA, 2012a):

- Institutional Audits performed by the HEQC;
- Programme accreditation granted by the HEQC in its role as the band ETQA for Higher Education; and
- Recognition of degrees registered on the National Qualifications Framework, which is awarded by SAQA.

SAICA is responsible for accrediting university education programmes resulting in the qualification of candidates as CAs(SA) (SAICA, 2012a). Thus the regulatory requirements and accreditation criteria applicable to the HEQC and the SAQA will not form part of this study, as this study focuses on the accounting profession and not education.

### **1.8.2 SAICA's accreditation criteria**

SAICA has various accreditation criteria to ensure that providers meet its requirements in terms of education, training and assessment. The accreditation criteria in this study will focus on SAICA's new accreditation criteria in terms of the education programmes that result in addressing the pervasive qualities and skills as set out in the Competency Framework. This study will therefore not consider all other accreditation criteria set out by SAICA.

### **1.8.3 SAICA's accredited academic programmes**

This study focuses on SAICA-accredited academic programmes, which includes individual academics from the following accredited programmes: APT, Monash South Africa (hereafter Monash), Nelson Mandela Metropolitan University (hereafter NMMU), North West University (hereafter NWU), Rhodes University (hereafter RU), University of Cape Town (hereafter UCT), University of Fort Hare (hereafter UFH), University of Free State (hereafter UFS), University of Johannesburg (hereafter UJ), University of KwaZulu-Natal (hereafter UKZN), University of Limpopo (hereafter UL), University of Pretoria (hereafter UP), University of South Africa (hereafter UNISA), University of Stellenbosch (hereafter UOS), UWC and University of Witwatersrand (hereafter WITS) (SAICA, 2012b: 3-12).

In the context of this study, references to the term "SAICA's accredited academic programmes" will also be referred to as "departments".

### **1.8.4 The IRBA's accreditation criteria**

In terms of the APA, the IRBA is the regulatory body that governs the auditing profession in SA, in terms of which any person who wishes to perform the attest or audit function must be registered with the IRBA before they use the designation RA. SAICA would want to maintain its accreditation with the IRBA for its new qualification model. However, as at December 2011, the IRBA had not developed new accreditation criteria for its new RA qualification model, taking into account changes in the CA(SA) and RA qualification route. Thus, for the purpose of this study, no further reference will be made to the IRBA's accreditation criteria and these requirements will be excluded from this study.

### **1.8.5 SA**

The study will pose questions to individual academics at SAICA-accredited academic programmes, which are all situated in SA. As a consequence, only the views of South African individual academics will form part of this study.

### **1.8.6 Competency Framework**

The study focuses on the term “Competency Framework”. The Competency Framework referred to in this study is SAICA’s Competency Framework. The Competency Framework further makes mention of specific and pervasive qualities and skills. This dissertation will focus on the pervasive qualities and skills, as defined below in terms of SAICA’s Competency Framework (SAICA, 2009a: 13)

The professional qualities and skills that all CAs are expected to bring to all tasks – the “how” of a CA’s work. The Competency Framework identifies pervasive qualities and skills in three categories: (IA) ethical behaviour and professionalism, (IB) personal attributes and (IC) professional skills.

The three categories of SAICA’s pervasive qualities and skills, as well as the sub-competencies under these areas, will be the focus of this study.

### **1.8.7 Acquisition/development and assessment**

This study will focus on methods of acquisition/development and assessment that can be applied in addressing SAICA’s pervasive qualities and skills. SAICA has not specifically defined acquisition/development and assessment. However, it has conveyed that “education, training and assessment programmes should support the acquisition” of the competencies per the Competency Framework (SAICA, 2011n: 4), and furthermore that academic providers should “contribute towards the development of competent professional accountants” (SAICA, 2011n: 11).

Similarly, IFAC does not define acquisition, but has defined development as “the acquisition of capabilities which contribute to competence” and “the state at which capabilities are acquired” (IFAC, Framework, 2010f: 23; IFAC, 2011b: 27). IFAC went on to give an explanation of this, as set out below (IFAC, Framework, 2010f: 23/24; IFAC, 2011b: 27):

Development, as a process refers to the growth of capabilities, which contribute to competence, however achieved. Individuals may develop their abilities through a wide range of processes such as learning, including education and training; experience; reflection; observation or receipt of information; or through natural growth over time.

Development may also refer to the final stage of growth at which an individual is considered to be fully developed, as a result of the development process. However, it is recognized that, with the need for continual learning, the process of developing one's capabilities and subsequent reaching of targeted stage of development are not fixed or permanent states.

Thus for the purposes of this dissertation the terms "acquisition" and "development" will be considered jointly as one term, namely: acquisition/development.

IFAC has defined assessment as "all forms of professional competence, whether in writing or otherwise, including examinations, carried out at any time throughout the learning process" (IFAC, Framework, 2010f: 25). Therefore, for the purpose of this dissertation the term assessment will be in accordance with IFAC's definition.

Thus, for the purposes of this dissertation, acquisition/development and assessment will be considered as the delivery methods used in equipping candidates with the pervasive qualities and skills per the Competency Framework.

#### **1.8.8 Delivery and transfer**

This study will also use the terms "delivery" and "transfer". Both of these terms collectively refer to the methods of acquisition/development and assessment that jointly result in competence in the pervasive qualities and skills.

#### **1.8.9 Education programme**

This study will focus on methods of acquisition/development and assessment that can be applied by academic providers during their education programmes in addressing SAICA's pervasive qualities and skills.

The education programme in this context consists of SAICA's formal competency-based academic education and formal competency-based professional education (Table 1.4). Thus, the education programme refers to delivery methods up until entry point into the profession. However, it must be noted that in this dissertation only the methods that can be applied by academic providers at SAICA-accredited academic programmes will be reflected on and not the methods that can be used by training officers during the practical experience period.

#### **1.8.10 Professional accountant**

This dissertation will make use of the term "professional accountant", which refers to a person who is registered with an IFAC member body. Therefore, the term professional accountant is appropriate when referring to all CAGE member body members.

#### **1.8.11 RA**

This dissertation will make use of the term "RA", which is defined as follows in the context of the IRBA (IRBA, 2006: 10):

An individual or firm registered as an auditor with the Regulatory Board.

The term Regulatory Board is defined as (IRBA, 2006: 10):

Means the Independent Regulatory Board for Auditors established by section 3.

Therefore, in this dissertation, an RA is referred to as an individual registered with the IRBA to perform the attest or the audit function.

#### **1.8.12 CAGE member bodies**

Various international accounting bodies are members of IFAC. This study will focus on CAGE member bodies, namely ICAA, CICA, HKICPA, NZICA, ICAEW, ICAS and ICAI, since these bodies all have reciprocity agreements with SAICA. The reciprocity agreements with SAICA allow members of SAICA who temporarily or permanently work outside of SA to apply for membership with the CAGE member body in their host country. Therefore, it is important

that SAICA maintains its reciprocity status with these bodies in the course of implementing its new qualification model.

#### **1.8.13 IPD and CPD**

In its Handbook of International Education Pronouncements, IFAC discusses initial professional development (hereafter IPD) and continued professional development (hereafter CPD). In this study IPD will be the sole focus, as this is described as the learning and development that takes place up until entry point into the profession, while CPD, in terms of IFAC and SAICA, is the learning and development that takes place after entry point into the profession. One of CAGE member bodies (ICAA) has suggested relevant delivery methods in addressing pervasive qualities and skills during CPD (ICAA, 2010b). These delivery methods are similar to the methods that will be addressed in Chapter 2, and therefore the delivery methods applicable during CPD will be excluded from the scope of this study.

#### **1.8.14 Accounting and accountancy**

In the accounting literature, the terms “accounting” and “accountancy” have been used interchangeably and therefore in the context of this study the term “accounting” will be used when referring to either accounting or accountancy.

#### **1.8.15 International best-practice**

The phrase “international best-practice” is used numerous times as part of the literature review in this dissertation. The phrase specifically refers to delivery methods identified in IFAC sources, IFAC member body sources, additional delivery methods in the accounting education literature and in publications sourced in the accounting profession that relate to IFAC’s principles and guidelines issued. Consequently, educational principles outside of this context have not been considered and the focus is on IFAC-related delivery methods.

### **1.8.16 December 2011**

The literature review performed as part of this dissertation was conducted up until the end of December 2011. The empirical work which formed the next phase of the dissertation was performed subsequent to December 2011.

## **1.9 Chapter layout**

Chapter 2 will aim, firstly, to document the role that IFAC plays in the accounting profession with regard to education of professional accountants, as well as to document IFAC standards, practice statements and information papers that have an effect on SAICA's qualification model. Secondly, in this chapter, the importance of pervasive qualities and skills as included in SAICA's Competency Framework will be emphasized by providing a literature review of the pervasive qualities and skills as included in IFAC's standards, in CAGE member bodies' syllabi and other pervasive qualities and skills, as identified in the accounting profession. Thirdly, this chapter will identify methods of acquisition/development and assessment identified by IFAC, applied by CAGE member bodies and used in the accounting profession to equip candidates with pervasive qualities and skills, which will be detailed through a literature review. The focus of this chapter will be on IFAC, as SAICA complies with IFAC in providing high-quality professional accountants. As regards CAGE member bodies, their methods of acquiring/developing and assessing pervasive qualities and skills are very relevant to SAICA's maintenance of its reciprocal agreements with these bodies. The delivery methods addressed in this chapter will represent the methods of acquisition/development and assessment based on international best-practice.

In Chapter 3, the acquisition/development and assessment methods representing international best-practice from the perspective of IFAC, accounting bodies, including CAGE and those delivery methods included in the accounting literature will be mapped to SAICA's pervasive qualities and skills. This mapping exercise will be further refined to determine how many pervasive qualities and skills may be acquired/developed and assessed using the methods identified in Chapter 2. This will provide evidence of the delivery methods that can be applied in covering the largest range of pervasive qualities and skills. Both the mapping exercise and the coverage exercises will form the basis of the questions in the empirical



work related to the acquisition/development and assessment of pervasive qualities and skills; and will be further contrasted to SAICA's delivery methods in Chapter 4.

The aim of Chapter 4 is to provide SAICA's position on the methods that can best be applied in the delivery of pervasive qualities and skills. Chapter 4 will thus document SAICA's progress on the methods that can be used in addressing the pervasive qualities and skills. However, one of the greatest difficulties from a formal research perspective is that much of the detail around the new qualification model for CAs(SA) is not freely available to the public, on the one hand, and, on the other hand, many decisions affecting the delivery methods for the revised Part I and Part II have not been finalized and approved. Therefore, the approach followed in this chapter, to understand the status quo with regard to the guidance that SAICA has given academic providers as at the end of December 2011, is to supplement the information on SAICA's website with documents provided internally by SAICA to the researcher as at the end of December 2011. These documents will present SAICA's view on the delivery methods that can be applied in equipping candidates with the pervasive qualities and skills. SAICA's delivery methods will be mapped to the pervasive qualities and skills. Furthermore, the mapping from a perspective of SAICA will be further refined to determine how many pervasive qualities and skills may be acquired/developed and assessed using SAICA's delivery methods. Both the mapping exercise and the coverage exercises from a SAICA perspective will be contrasted to that of international best-practice to provide insight to whether SAICA is heading in the right direction with regard to the acquisition/development and assessment of pervasive qualities and skills.

In Chapter 5 the research methodology is described and explained. The research methodology will consist of a two-pronged approach, as a questionnaire will be developed based on the literature review in Chapters 1 through to 4. The questionnaire will comprise quantitative and qualitative questions, which will elicit the views of SAICA-accredited academic providers on the delivery methods that address the pervasive qualities and skills, as well as on information pertaining to the challenges associated with this debate.

In Chapter 6 the research findings based on the empirical research will be analyzed and interpreted. This will comprise the views of individual academics at SAICA-accredited academic programmes on the methods of acquisition/development and assessment that

may be applied in addressing the pervasive qualities and skills, as well as their views on the challenges associated in the transfer of pervasive qualities and skills.

In Chapter 7 a detailed summary and conclusion will be provided based on the findings in the literature and in the empirical research. In light of this, recommendations and possible areas for future research will be provided.

### **1.10 Summary**

This chapter provided background on the importance of the CA(SA) designation, not only locally, but also abroad, by conveying that the CA(SA) designation is sought-after. One of the reasons for this is the rigorous SAICA qualification process. This chapter provided detail on both the previous knowledge-based SAICA qualification model and the new competency-based SAICA qualification model. The chapter highlighted the importance of the Competency Framework, encapsulating specific competencies and pervasive qualities and skills, the latter being important to this dissertation. In addition, the chapter explained the role that academic providers play in addressing these pervasive qualities and skills in their education programmes in terms of methods of acquisition/development and assessment, as these competencies will be assessed for the first time in the revised Part I in 2013.

Furthermore, this chapter presented the research problem, in conveying that academic providers have to ensure that aspirant CAs(SA) are equipped with the pervasive qualities and skills for the forthcoming Part I in 2013, where these competencies will be assessed. In addition, this chapter set out the objectives and benefits of the study. The definitions, scope and demarcation in the context of this dissertation were also provided. The chapter concluded with the layout of the chapters to follow.

## CHAPTER 2

### INTERNATIONAL BEST-PRACTICE METHODS APPLIED IN THE DELIVERY OF PERVASIVE QUALITIES AND SKILLS

#### 2.1 Introduction

This chapter will aim firstly to document the role that IFAC plays in the accounting profession with regard to education of professional accountants, as well as to document IFAC's standards, practice statements and information papers that have an effect on SAICA's qualification model, which is intrinsically linked to its on-going accreditation with IFAC and its broader responsibility in providing professional accountants globally. Secondly, this chapter will provide clear evidence of the inclusion of pervasive qualities and skills in accounting bodies' qualification frameworks, by providing a literature review of the pervasive qualities and skills as included in IFAC's standards, in SAICA's Competency Framework, in CAGE member bodies' syllabi and other pervasive qualities and skills as identified in the accounting profession.

From the literature above, the various methods of acquisition/development and assessment used to equip candidates with pervasive qualities and skills will be identified and detailed through the use of a literature review. This chapter will focus on IFAC, as SAICA must comply with IFAC in providing high-quality professional accountants. With regard to CAGE member bodies, their delivery methods used in addressing pervasive qualities and skills are very relevant to SAICA's maintenance of its reciprocal agreements with these bodies.

The delivery methods identified in the literature review will thus bring to light the methods of acquisition/development and assessment used in the accounting profession, and that represent international best-practice. The methods identified in this chapter will be distilled in Chapter 3, where the methods of acquisition/development and assessment according to international best-practice will be mapped to SAICA's pervasive qualities and skills.

#### 2.2 Background to IFAC

IFAC, a worldwide professional accounting organization, was established in 1977 (IFAC, 2010f: 4). As at September 2010, it represented 2.5 million accountants employed in public practice, industry and

commerce, government and in academia, and is further represented in 124 countries, with 159 member bodies and 124 associate bodies (IFAC, 2010b). CAGE member bodies – CICA, NZICA, ICAA, ICAI, ICAEW, ICAS, HKICPA and SAICA – are all members of IFAC (IFAC, 2010a). Certain countries are represented by more than one body. In SA, SAICA as well as SAIPA are member bodies of IFAC (IFAC, 2010a).

The mission of IFAC is (IFAC, 2010f: 4):

To service the public interest, strengthen the worldwide accountancy profession and contribute to the development of strong international economies by establishing and promoting adherence to high-quality professional standards, furthering the international convergence of such standards, and speaking out on public interest issues where the profession's expertise is most relevant.

In pursuit of this mission, IFAC established the International Accounting Education Standards Board (hereafter IAESB) (IFAC, 2010f: x), which functions as an independent standard-setting body (Cooper, Dellaportas, Jackling, Leung & Wong, 2008: 405), by developing IESs, International Education Practice Statements (hereafter IEPS), information papers and documents on the qualification as professional accountants as well as CPD for members within the accounting profession. The IAESB is subject to oversight from another IFAC board, the Public Interest Oversight Board (hereafter PIOB) (IFAC, 2010c: 1; IFAC, 2010d: 2, 4; IFAC, 2010f: x; PIOB, 2011b), whose aim is to ensure public interest focus in the development of standards by IFAC's standard-setting bodies (PIOB, 2011a). Consequently, the PIOB will not form part of this dissertation and no further references will be made to this board as its oversight of the IAESB does not directly impact SAICA in delivering high-quality professional accountants. However, the IAESB is very relevant to this dissertation, especially with regard to its IESs, IEPSs and information papers which impact SAICA in providing high-quality professional accountants.

### **2.3 The IAESB**

The IAESB's focus is on developing professional knowledge, professional skills and professional values, ethics and attitudes within the accounting profession in enhancing education (IFAC, 2011b: 14), which is detailed further in its mission statement (IFAC, Framework, 2010f: 10):

To serve the public interest by strengthening the worldwide accountancy profession through the development and enhancement of education.

The mission of the IAESB is achieved through its strategic objectives (IFAC, 2011b: 16):

- Establishing a series of IESs and other pronouncements reflecting good practice in pre- and post-qualification professional accountancy education and development;
- Establishing education benchmarks for IFAC's compliance activities; and
- Fostering international debate on emerging issues relating to the education and development of professional accountants.

Accordingly, this dissertation will focus on the IESs, IEPs and information papers that have been established by the IAESB for pre-qualification. These reflect good practice within the accounting profession, and would thus have an impact on SAICA in delivering high-quality professional accountants, and accordingly on academic providers in their education programmes. The IESs are more authoritative than the IEPs and information papers (IFAC, 2011b: 17), as they address the essential elements of education and development for professional accountants that should be contained in the qualification models of member bodies in order to demonstrate good practice (IFAC, 2010e: 1; IFAC, Framework, 2010f: 18; IFAC, 2011b: 15, 18). The IESs further reduce differences in international qualification requirements for professional accountants (IFAC, Framework 2010f: 18, 10) and are therefore pertinent to this dissertation, as SAICA would want to maintain its reciprocity agreements with CAGE member bodies, which in turn are also members of IFAC. The IEPs, on the other hand, assist member bodies in implementing good practice in their qualification models (IFAC, 2011b: 18), while information papers foster debate among member bodies on emerging issues in accounting education (IFAC, 2006b: 2).

Member bodies' qualification models should be aligned to the IESs (IFAC, 2003: 54, as quoted in Van der Schyf, 2008: 7), since the IESs form the foundation of good practice in delivering high-quality professional accountants (IFAC, 2011b: 15, 17). The IESs are thus intended for the following stakeholders (IFAC, Framework 2010f: 10/11):

- Universities, employers, and other stakeholders who play a part in the design, delivery, or assessment of education programs for accountants;
- Regulators who are responsible for oversight of the work of the accountancy profession;

- Government authorities with responsibility for legal and regulatory requirements related to accounting education;
- Accountants and prospective accountants who undertake their own learning and development; and
- Any other parties interested in the work of the IAESB and its approach to developing publications on accounting education.

The focus of this study is on SAICA's Competency Framework, and how the pervasive qualities and skills within the Competency Framework will be addressed by academic providers in their education programmes to ensure that candidates are equipped with these competencies at entry point into the profession. The academic providers are therefore stakeholders who will be affected by the IESs, and need to comply with these in order to maintain their accreditation with SAICA, which in turn has to prove alignment with the IESs in order to support IFAC in providing high-quality professional accountants.

#### **2.4 IFAC's compliance programme in providing high-quality professional accountants**

Given that member bodies differ in terms of culture, language, educational and social systems, IFAC allows its member bodies discretion in structuring their own qualification models (IFAC, Framework, 2010f: 18, 10; IFAC, 2011b: 15). In assisting member bodies to provide high-quality professional accountants, IFAC has developed a three-part compliance programme. The compliance programme ensures that Statement of Membership Obligations (hereafter SMOs) are fulfilled (SAICA, 2010e: 1). The SMOs include member bodies' obligations to support the work of IFAC in ensuring the development and improvement of the accounting profession worldwide. In addition, SMOs provide a benchmark to current or potential IFAC members by assisting them to ensure that professional accountants are of a high standard. The SMOs form the basis of IFAC's compliance programme by allowing member bodies to perform on-going self-assessments of their compliance with each SMO (IFAC, 2006a: 1).

The first part of the compliance programme consists of an assessment of the regulatory and standard-setting framework. It entails that member bodies complete a questionnaire relating to the regulatory and standard-setting framework within their jurisdiction. The second part is an SMO self-assessment. Member bodies complete a self-assessment questionnaire on how they will endeavour to comply with the SMOs, while the third part of the compliance programme is the development of action plans. These action plans are relevant to this dissertation, as they include plans relating to

education, training and assessment of professional accountants. These action plans entail identifying tools, resources and regulatory changes that need to address the areas identified in the self-assessment. The action plans form a continuous process through which member bodies can support the development and improvement of the accounting profession globally in the delivery of high-quality professional accountants (IFAC, 2006a: 1; IFAC, 2010j; IFAC, 2010k; SAICA, 2010e: 1).

When IFAC assesses compliance with the SMOs, it considers the projects and initiatives undertaken by the member body, and the extent to which they comply with these IESs, as well as the timeframe required to accommodate changes in the structure and content of the IESs. Member bodies will be assessed as compliant as long as they have an agreed action plan and a suitable timeframe and that progress against the plan is demonstrated. In certain instances, member bodies may deviate from the SMOs in order to fulfil their public interest duties more effectively. In this case, the reason for the deviation needs to be justified; if not, it will result in the suspension or removal of a member body (IFAC, 2006a: 1/2).

On an annual basis, SAICA updates and submits its action plan to IFAC. The last two actions plans dated September 2009 and March 2011 are both relevant to this dissertation as set out in Table 2.1 and Table 2.2. The action plans include seven specified IFAC SMOs, together with how these SMOs will be achieved by SAICA. The seven SMOs have been listed below (IFAC, 2006a: 2/3):

- SMO 1: Quality Assurance
- SMO 2: International Education Standards for Professional Accountants and Other IAESB Guidance
- SMO 3: International Standards, Related Practice Statements and Other Papers issued by the IAASB
- SMO 4: IFAC Code of Ethics for Professional Accountants
- SMO 5: International Public Sector Accounting Standards and Other IPSASB Guidance
- SMO 6: Investigation and Discipline
- SMO 7: International Financial Reporting Standards.

SMO 2 relates to the education, training and assessment of professional accountants and is therefore relevant to this dissertation. SAICA's action plan relating to SMO 2, dated September 2009, has been reproduced in Table 2.1.

**Table 2.1 SAICA's 2009 action plan for SMO 2 (IFAC,2010j: 7/8):**

<b>Action Plan Subject:</b>		SMO 2 – International Education Standards for Professional Accountants and other IAESB Guidance.			
<b>Action Plan Objective:</b>		Continue to use best endeavours to ensure SAICA Chartered Accountants' education and training continues to comply with IES requirements.			
<b>Background</b>					
SAICA complies with the current IESs. SAICA reviews and updates the content and delivery of its qualification programme in order to ensure it has an efficient and relevant process. Any revisions are done with reference to the IESs. In addition, SAICA aims to assist other countries in Africa in meeting these IESs.					
Detailed information about SAICA's professional education, training and CPD requirements can be found in the relevant sections on SAICA's website <a href="http://www.saica.co.za">www.saica.co.za</a>					
#	Start Date	Actions	Completion date	Responsibility	Resource
<b>New Developments</b>					
1	2008	Development of a Competency Framework. This framework has been based on the Canadian Institute of Chartered Accountants (CICA) competency framework with minor amendments to adapt this to the South African context	Completed and approved November 2008	The SAICA Board based on recommendations from the Education Committee	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants
2	January 2009	Development of content for delivery of the academic portion of the qualification process	November 2009	The Education Committee	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, academics
3	January 2009	Launch new training model effective for trainees commencing their training contract 1 January 2010. The overall requirements of IES 5 are still met. Details of the new training programme will be found on the SAICA website from the end of July 2009	July 2009	The Education Committee and the Training Requirements Committee	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants
4	June 2009	Review of the CA delivery model. This project is being undertaken as part of our ongoing process to review and remain	December 2009	The Education Committee	SAICA appropriate Committees and Boards, staff of the Professional



		relevant. All other aspects of the delivery model / qualification route will be reviewed and examined. Proposed changes will then be identified and developed / rolled out in 2010			Development Unit of SAICA, consultants
5	Ongoing	CPD – ongoing review of policies and procedures for the implementation of the SAICA CPD policy which complies with the IES 7	Ongoing	The Continuing Professional Development Committee	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants
6	Ongoing	For all IESs: Continue to ensure new developments to CA pre- and post-qualification education and training are consistent with IESs	Ongoing	Professional Development Unit	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants
7	Annually	Perform periodic review of SAICA’s response to IFAC Compliance Self-Assessment questionnaire and update sections relevant to SMO 2 as necessary	Annually	Professional Development Unit	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants

From the September 2009 action plan the important role that SAICA’s Competency Framework plays in the new CA(SA) qualification model is apparent. Furthermore, SAICA has confirmed in the action plan objective that it will continue to ensure compliance with the IESs, and that any revisions done to the qualification programme will be done with reference to the IESs. Based on this statement by SAICA, the Competency Framework also complies with the IESs.

The most recent action plan, dated March 2011, relating to SMO 2 has been reproduced in Table 2.2.

**Table 2.2 SAICA’s 2011 action plan for SMO 2 (IFAC 2012: 8-10):**

<b>Action Plan Subject:</b>	SMO 2 – International Education Standards for Professional Accountants and other IAESB Guidance.
<b>Action Plan Objective:</b>	Continue to use best endeavours to ensure SAICA Chartered Accountants’ education and training continues to comply with IES requirements.

**Background**

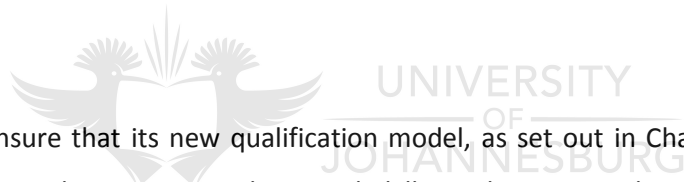
SAICA complies with the current IESs. SAICA reviews and updates the content and delivery of its qualification programme in order to ensure it has an efficient and relevant process. Any revisions are done with reference to the IESs. In addition, SAICA aims to assist other countries in Africa in meeting these IESs.

Detailed information about SAICA's professional education, training and CPD requirements can be found in the relevant sections on SAICA's website [www.saica.co.za](http://www.saica.co.za)

#	Start Date	Actions	Completion date	Responsibility	Resource
<b>New Developments</b>					
1	2011	Finalisation of the review of the Part I exam: Assessment of Technical competence	Due to be completed mid 2011	The Initial Professional Development Committee and a separately formed workgroup	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants
2	2011 - 2013	Revamped Part II exam: Assessment of professional competence	TBC	The Initial Professional Development Committee and a separately formed workgroup	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants
3	2011	CPD – ongoing review of policies and procedures for the implementation of the SAICA CPD policy which complies with the IES 7	Ongoing	The Continuing Professional Development Committee	Project Director: CPD and the SAICA CPD Committee
4	Ongoing	For all IESs: Continue to ensure new developments to CA pre- and post-qualification education and training are consistent with IESs.	Ongoing	Professional Development Unit	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants
5	Annually	Perform periodic review of SAICA response to IFAC Compliance Self-Assessment questionnaire and update sections relevant to SMO 2 as necessary  Carry out periodic review of	Annually	Professional Development Unit	SAICA appropriate Committees and Boards, staff of the Professional Development Unit of SAICA, consultants

		SAICA's responses to the IFAC self-assessment questionnaires and update sections relevant to SMO 2 as necessary. Once updated, inform IFAC compliance about the updates in order for them to republish updated information			
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From the action plan dated March 2011, SAICA has once again confirmed in the action plan objective that it will continue to ensure compliance with the IES requirements in respect of education and training. Moreover, the importance of the Competency Framework is apparent, since the competencies (specific and pervasive in nature) in the Competency Framework will be assessed in the revised Part I and Part II. SAICA's conveying to IFAC that Part I is due to be finalized only in the middle of 2011, and that Part II's finalization date is still unknown, gives an indication of the difficulty that academic providers face in addressing the pervasive qualities and skills in their education programmes.



SAICA will have to ensure that its new qualification model, as set out in Chapter 1, is inclusive of specific competencies and pervasive qualities and skills, and is in compliance with SMO 2 in the future. Since academic providers have very little information to date (December 2011) with regard to both the acquisition/development and assessment of pervasive qualities and skills, credence must be given to the IESs and IEPs, as these provide firm guidance of good practice in the delivery of high-quality professional accountants, for member bodies and academic providers alike.

## 2.5 The IESs and the IEPs

In 2003, IFAC developed its first generic framework of education standards, which member bodies were required to incorporate into their qualification models. The IESs came about because of the need for the accounting profession to move from the traditional knowledge-driven syllabus to a syllabus incorporating professional knowledge, professional skills and professional values, ethics and attitudes (IFAC, 2003a: 3; Cargill, *et al.*, 2010: 10/11). In order to become a professional accountant, and to be admitted membership into an IFAC member body, an individual must attain competence demonstrated in capabilities (IFAC, 2003b: 3). At the outset it is important to define "capabilities" and "competence" in the context of the IESs (IFAC, Framework, 2010f: 23; IFAC, 2011b: 23):

**Capabilities:** The professional knowledge, professional skills and professional values, ethics and attitudes required to demonstrate competence. Capabilities are the attributes held by individuals that enable them to perform their roles.

**Competence:** The ability to perform a work role to a defined standard with reference to working environments.

IFAC has gone further to explain the difference between capability and competence, which has been reproduced below in Table 2.3 (IFAC, 2011b: 23).

**Table 2.3 Relationship between capability and competence (IFAC, 2011b: 23/24):**

<b>Capability</b>	<b>Competence</b>
<i>Key concepts</i>	
Attributes	Actions
Potential	Actual
Possess	Demonstrate
<i>Can be expressed in learning outcomes</i>	<i>Can be expressed as performance outcomes</i>
Types of capability <ul style="list-style-type: none"> <li>▪ Professional knowledge</li> <li>▪ Professional skills (e.g., intellectual, technical, non-technical, organizational, personal, interpersonal)</li> <li>▪ Professional values, ethics and attitudes (e.g., ethical values, professional manner, commitment to high technical standards, sceptical attitude, commitment to continual improvement and life-long learning, appreciation of public interest and social responsibility).</li> </ul>	Types of competence <ul style="list-style-type: none"> <li>▪ Includes a range of performance relating to behavioural standards (e.g., ethical and professional conduct, demonstrating appropriate scepticism, performance in relation to professional development).</li> </ul>

In addition, competencies are described as “the predisposition to behave in ways shown to be associated with the achievement of successful outcomes” (Esp, 1993: 61, as quoted in Monk, 2001: 47) as the “underlying characteristics of people that indicate ways of behaving or thinking, generalizing across situations, and enduring for a reasonable long period of time” (Spencer & Spencer, 1993: 9, as quoted in Monk, 2001: 48); and are therefore based on behaviours (ACCA, 2011a: 4).

From the definitions, descriptions and Table 2.3, a conclusion can be drawn that capability represents “acquisition/development”, as candidates need to possess these attributes, which include professional knowledge, professional skills, professional values, ethics and attitudes. Once in possession of these attributes, candidates would be required to demonstrate their competence in this regard through actions, which would entail forms of “assessment”. Considering that these types of capabilities are pertinent to professional accountants in demonstrating competence, it is important to set out the requirements prescribed by IFAC to be included within each of these competency areas.

### 2.5.1 IFAC’s competency requirements in terms of professional knowledge

The term “professional knowledge” is defined as follows by IFAC (IFAC, 2010f: 28):

Those topics that make up the subject of accountancy as well as other business disciplines that, together, constitute the essential body of knowledge for professional accountants.

Professional knowledge, in essence, comprises technical knowledge that candidates should be equipped with during their qualification route as professional accountants, and consists of the following three content areas and subdivisions as set out in Table 2.4.

**Table 2.4 IFAC’s professional knowledge and sub-divisions (IFAC, IES2, 2010f: 39/40, 42-44):**

<ul style="list-style-type: none"> <li>▪ Accounting, finance and related knowledge           <ul style="list-style-type: none"> <li>○ Financial accounting and reporting</li> <li>○ Management accounting and control</li> <li>○ Taxation</li> <li>○ Business and commercial law</li> <li>○ Audit and assurance</li> <li>○ Finance and financial management</li> <li>○ Professional values and ethics</li> </ul> </li>   <li>▪ Organizational and business knowledge           <ul style="list-style-type: none"> <li>○ Economics</li> <li>○ Business environment</li> <li>○ Corporate governance</li> <li>○ Business ethics</li> <li>○ Financial markets</li> </ul> </li> </ul>
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- Quantitative methods
- Organizational behavior
- Management and strategic decision making
- Marketing
- International business and globalization
- Information technology knowledge and competences
  - General knowledge of IT
  - IT control knowledge
  - IT control competencies
  - IT user competences
  - One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems.

## 2.5.2 IFAC's competency requirements in terms of professional skills

Increased expectations by employers, clients and the public has resulted in more emphasis being placed on professional skills (IFAC, IES3, 2010f: 47). In its IESs IFAC has expressed the view professional skills are more important than a knowledge base (IFAC, IES2, 2010f: 39/40), and has defined this term as follows (IFAC, 2010f: 28):

The various types of abilities required to apply professional knowledge, professional values, ethics and attitudes appropriately and effectively in a professional context.

The professional skills of IFAC have been divided into the five skill areas and various sub-areas as reproduced in Table 2.5. This list, however, does not include all the skills required by professional accountants (IFAC, IES3, 2010f: 47).

**Table 2.5 IFAC's professional skills and sub-divisions (IFAC, IES3, 2010f: 47-50):**

### **Intellectual skills:**

Intellectual skills are often divided into six levels. In ascending order these are: knowledge, understanding, application, analysis, synthesis (to combine knowledge from several areas, predict and draw conclusions) and evaluation. It is important that candidates have reached the highest level at the point of qualification.

Intellectual skills enable a professional accountant to solve problems, make decisions and exercise good judgment in complex organizational situations. These skills are often the product of a broad general education. The required intellectual skills include the following:

- The ability to locate, obtain, organize and understand information from human, print and electronic sources;
- The capacity for inquiry, research, logical and analytical thinking, powers of reasoning, critical analysis; and
- The ability to identify and solve unstructured problems which may be in unfamiliar settings.

**Technical and functional skills:**

Technical and functional skills consist of general skills as well as skills specific to accountancy. They include:

- Numeracy (mathematical and statistical applications) and IT proficiency;
- Decision modelling and risk analysis;
- Measurement;
- Reporting; and
- Compliance with legislative and regulatory environments.

**Personal skills:**

Personal skills relate to the attitudes and behavior of professional accountants. Developing these skills helps individual learning and personal improvement. They include:

- Self-management;
- Initiative, influence and self-learning;
- The ability to select and assign priorities within restricted resources and to organize work to meet tight deadlines;
- The ability to anticipate and adapt to change;
- Considering the implications of professional values, ethics and attitudes in decision making; and
- Professional scepticism.

**Interpersonal and communication skills:**

Interpersonal and communication skills enable a professional accountant to work with others for the common good of the organization, receive and transmit information, form reasoned judgments and make decisions effectively. The components of interpersonal and communication skills include the ability to:

- Work with others in a consultative process, to withstand and resolve conflict;
- Work in teams;
- Interact and with culturally and intellectually diverse people;
- Negotiate acceptable solutions and agreements in professional situations;
- Work effectively in a cross-cultural setting;
- Present, discuss, report and defend views effectively through formal, informal, written and spoken communication; and
- Listen and read effectively, including a sensitivity to cultural and language differences.

**Organizational and business management skills:**

Organizational and business management skills have become increasingly important to professional accountants. Professional accountants are being asked to play a more active part in the day-to-day management of organizations. While previously their role might have been limited to providing the data that would be used by others, today, professional accountants are often part of the decision-making team. As a result, it is important that they understand all aspects of how an organization works. Professional accountants therefore need to develop a broad business outlook as well as

political awareness and a global outlook. Organizational and business management skills include:

- Strategic, planning, project management, management of people and resources and decision-making;
- The ability to organize and delegate tasks, to motivate and to develop people;
- Leadership; and
- Professional judgment and discernment.

### **2.5.3 IFAC's competency requirements in terms of professional values, ethics and attitudes**

Professional values, ethics and attitudes are applicable to professional accountants in public practice, industry and commerce, government and in academia (IFAC, IES4, 2010f: 53, 56) and will always be relevant to the profession (Flemming, 1996: 207). In the words of Hamilton (2007: 108) “with experience and technical knowledge CAs are able to make judgements. They are made from a position of knowing”. According to IFAC, professional values, ethics and attitudes distinguish accountants as professionals, whose actions and judgement may impact others (IFAC, IEP51, 2010f: 103). This area of competence is just as important as professional knowledge and professional skills (IFAC, IES4, 2010f: 54), and is defined as follows in terms of the IESs (IFAC, 2010f: 29):

The professional behavior and characteristics that identify professional accountants as members of a profession. They include the principles of conduct (i.e., ethical principles) generally associated with and considered essential in defining the distinctive characteristics of professional behaviour.

Technical content changes over time and therefore ethical principles should “be embedded as a foundation” (IFAC, 2006b: 112). IFAC has conveyed that education programmes should cover values and attitudes that will instil a commitment by professional accountants to the following (IFAC, IES4, 2010f: 54/55):

- The public interest and sensitivity to social responsibilities;
- Continual improvement and life-long learning;
- Reliability, responsibility, timeliness, courtesy and respect; and
- Laws and regulations.

The term “protecting the public interest” includes clients, lenders, governments, employers, employees, investors, the business and financial community and others who rely on the work of professional accountants (IFAC, 2006b: 31; Brooks & Dunn, 2010: 2). Davenport and Dellaportas



(2008: 1088) refer to the term public interest as “the community of people and institutions that the members serve”, including “all parties to which the member owes a duty of care, even in the absence of a direct contractual relationship”. It is therefore an essential characteristic of the profession, and to all twenty-first-century professional accountants (Certified Public Accountant (hereafter CPA), 1998: 23).

Ethics is about “rightness” and “wrongness” in making a decision (Donaldson, 1998, as quoted in Bebbington, Gray & McPhail, 1994: 57), and, thus, students aspiring to be professional accountants must accept that exercising judgement is part of the profession (Molyneaux, 2004: 387). The ICAS describe ethical standing as “one of the hallmarks of professionalism” (ICAS, 2004: i) encompassing the values of integrity, trust, honesty, fairness, responsibility, adherence to professional rules, respect for others, fairness and truthfulness (ICAS, 2004: 18). It is added that the “cornerstone of any profession is the ethical standing of its members in society” (Cotter & O’Leary, 2000: 113) and that “accountants only for their self-preservation, must firstly be able to integrate such technical ability with discernment and secondly have the will to match these to public expectations of what constitutes proper ethical and professional practice” (Molyneaux, 2004: 387).

At a minimum, IFAC stipulates that the education programme should include the following, as detailed in Table 2.6 (IFAC, IES4, 2010f: 55).

**Table 2.6 Minimum education program requirements for professional values, ethics and attitudes (IFAC, IES4, 2010f: 55):**

- |   |
|---|
| <ul style="list-style-type: none"><li>▪ The nature of ethics;</li><li>▪ Differences of detailed-rules-based and framework approaches to ethics, their advantages and drawbacks;</li><li>▪ Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality;</li><li>▪ Professional behavior and compliance with technical standards;</li><li>▪ Concepts of independence, skepticism, accountability and public expectations;</li><li>▪ Ethics and the profession: social responsibility;</li><li>▪ Ethics and law, including the relationship between laws, regulations and the public interest;</li><li>▪ Consequences of unethical behavior to the individual to the profession and society at large;</li><li>▪ Ethics in relation to business and good governance; and</li><li>▪ Ethics and the individual professional accountant; whistle-blowing, conflict of interest, ethical dilemmas and their resolution.</li></ul> |
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In a consultation paper prepared by IFAC, the future role of professional accountants in business was examined. IFAC envisages professional accountants globally as business leaders and strategic partners building long-term sustainable organizational success (IFAC, 2010g: 5). The paper highlights the competencies that should be acquired/developed by professional accountants, to ensure that the education, training and CPD of professional accountants are in line with the needs of evolving businesses. These competencies have been listed in Table 2.7 below (IFAC, 2010g: 6, 12).

**Table 2.7 IFAC’s competencies of sustainable organizational success (IFAC, 2010g: 14):**

<ul style="list-style-type: none"> <li>▪ Customer and stakeholder focus</li> <li>▪ Effective leadership and strategy</li> <li>▪ Integrated governance, risk and control</li> <li>▪ Innovation and adaptability</li> <li>▪ Financial management</li> <li>▪ People and talent management</li> <li>▪ Strategy execution</li> <li>▪ Effective and transparent communication.</li> </ul>
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In the subsections above (2.5.1, 2.5.2 and 2.5.3), the three IFAC areas of competence, namely professional knowledge, professional skills and professional values, ethics and attitudes, have been listed. Furthermore, in Table 2.7, the competencies needed post entry into the profession were identified. These include competencies from all three of IFAC’s areas of competence. What is clear in this table is a move away from the purely professional knowledge required by professional accountants.

SAICA, in the delivery of high-quality professional accountants, would similarly be expected to have the three areas of competence included in its Competency Framework.

## **2.6 SAICA’s competency requirements**

SAICA Executive President, Matsobane Matlwa, conveyed the notion that SAICA complies with the IESs as required through their membership with IFAC (see Chapter 1). In SMO 2, SAICA confirmed compliance with the IES requirements in its action plan objective. Thus, SAICA’s Competency Framework should be inclusive of the three IFAC areas of competence. This will be evidenced in Table 2.11 below which compares SAICA’s pervasive qualities and skills to IFAC’s competence areas of professional skills and professional values, ethics and attitudes. However, it must be noted that

SAICA has not replicated IFAC's competencies, but have devised its own. In its professional knowledge area of competence IFAC refers to specific knowledge fields that need to be covered during the qualification route. SAICA, in its Competency Framework, also provides specific knowledge fields (Table 2.8 and Table 2.9) , but has once again devised its own and has not simply replicated IFAC's specific knowledge fields.

SAICA's professional knowledge component in the Competency Framework, is referred to as specific competencies and information and IT competencies. SAICA is of the view that information and IT competencies should be integrated into all competencies that professional accountants undertake. SAICA has however included information and IT competencies into the professional knowledge component of the Competency Framework (SAICA, 2009a: 13, 27). The information and IT competencies have been detailed below in Table 2.8 into their five content areas and related knowledge where it can be integrated (SAICA, 2009a: 27).

**Table 2.8 SAICA's Competency Framework: Information and IT competencies** (SAICA, 2009a: 27):

<ul style="list-style-type: none"> <li>▪ IT competencies found in professional skills <ul style="list-style-type: none"> <li>○ Understands how IT impacts a CA's daily functions and routines</li> </ul> </li> <li>▪ IT competencies found in strategy, risk management and governance <ul style="list-style-type: none"> <li>○ Gains an understanding of the entity's mission, vision and strategies and strategic plan</li> <li>○ Evaluates the adequacy of the entity's IT strategy</li> <li>○ Understands the need for access to information</li> <li>○ Assesses the IT risks and how they are managed</li> <li>○ Understands the importance of governance planning</li> </ul> </li> <li>▪ IT competencies found in accounting and external reporting <ul style="list-style-type: none"> <li>○ Develops or evaluates processes to support financial reporting</li> <li>○ Establishes or enhances financial reporting using IT</li> <li>○ Identifies and analyses non-financial reporting needs</li> </ul> </li> <li>▪ IT competencies found in auditing and assurance <ul style="list-style-type: none"> <li>○ Identifies and documents the key internal controls (including IT-related controls) implemented in an entity</li> <li>○ Evaluates the IT-related elements of internal control</li> </ul> </li> </ul>
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- IT competencies found in management decision-making and control
  - Develops and improves appropriate IT infrastructure needed to generate the necessary information.

SAICA's specific competencies, representing purely professional knowledge, has been detailed below into the main components and subdivisions as set out in Table 2.9.

**Table 2.9 SAICA's Competency Framework: Specific competencies** (SAICA, 2009a: 13/14, 29, 37, 43, 50, 57, 65):

- Strategy, risk management and governance
  - Develops, evaluates and manages an entity's strategies
  - Evaluates an entity's plans for risk management
  - Evaluates an entity's governance model
- Accounting and external reporting
  - Analyses financial reporting needs and establishes the necessary systems
  - Conducts the external financial reporting
  - Conducts specialised reporting
- Auditing and assurance
  - Analyses, evaluates and advises on assurance needs
  - Provides assurance services
  - Provides control-related services
  - Designs, implements and manages quality control systems in the firm
  - Identifies and responds to reportable irregularities
- Financial management
  - Establishes or evaluates overall financial goals
  - Analyses the value of the business
  - Plans and monitors an entity's financing
  - Develops or analyses business plans and financial proposals
  - Appraises capital investment opportunities
  - Identifies and advises a financially troubled business
- Management decision making and control
  - Identifies and analyses factors influencing the financial performance of an entity
  - Manages and entity's budgeting process and control system

- Evaluates internal cost allocation and transfer-pricing options
  - Analyses financial and other data to provide information for decision-making
  - Identifies, develops and improves appropriate costing systems in order to meet the information requirements of the entity's control and decision-making processes
- Taxation
    - Analyses the entity's tax profile and identifies general tax issues
    - Prepares and files necessary returns in accordance with legal requirements
    - Practices effective tax planning to optimize after-tax returns
    - Prepares information to respond to assessments, file objections and appeals.

Professional knowledge, as conceived by IFAC, and as specific competencies in SAICA's Competency Framework, is an important part of the qualification process for professional accountants (Kranacher, 2010: 80). However, it must be borne in mind that professional knowledge is relevant at the time of acquiring the knowledge (IFAC, IES2, 2010f: 39/40); likewise "change is a constant of the future" (CPA, 1998: 2), and professional knowledge may become obsolete at a later stage because of content revision and research within the profession (IFAC, IES2, 2010f: 39/40). Professional knowledge must continuously be updated and changed and in some instances cannot be transferred across different positions (Albrecht & Sack, 2000: 55). Furthermore, professional knowledge is "necessary for a successful career, but not sufficient" to demonstrate and uphold professional competence (Botha, 2001: 37; Kermis & Kermis, 2010: 6).

The professional knowledge area of competence is not the focus of this study, but is however one of the areas required in demonstrating competence as a professional accountant. The required competencies for professional knowledge were listed for IFAC and the specific competencies for SAICA in providing a comprehensive view of all competencies required in demonstrating competence as a professional accountant. This dissertation will however focus on the other IFAC areas contributing to competence, namely professional skills and professional values, ethics and attitudes.

The purpose of listing the professional knowledge competencies of IFAC and the specific competencies of SAICA is to demonstrate that competencies are intertwined. As IFAC has remarked, "candidates need to acquire professional knowledge, professional skills, and professional values, ethics and attitudes, and need to be able to integrate these elements" and likewise "the professional knowledge component complements the non-professional knowledge" competence area (IFAC, IES

2, 2010f: 39/40). Birkette (in Negash, 2011: 4) expresses that specific competencies and pervasive qualities and skills are complementary in nature. Streng (2011: 29) describes pervasive qualities and skills as the “golden thread through all the other subject specific disciplines”. CICA (2010a: 9) also conveys that “knowledge is necessary, but not sufficient for performing professional services. For knowledge to become a CA competency, it must be applied in a manner that includes the integration of the CA pervasive qualities and skills”. Els has also expressed the notion that knowledge and skills should be integrated (Els, 2007: 343). Therefore professional knowledge, professional skills and professional values, ethics and attitudes would be intertwined in the methods of delivery used by academic providers during their education programmes. The empirical work will therefore solicit the views of individual academics at SAICA-accredited academic programmes on whether their delivery methods are interlinked during the transfer of specific competencies and pervasive qualities and skills to aspirant CAs(SA).

SAICA, in the delivery of high-quality professional accountants, would similarly be expected to have the other two areas (professional skills and professional values, ethics and attitudes) contributing to competence in its Competency Framework.

### **2.6.1 SAICA’s competency requirements in terms of pervasive qualities and skills**

SAICA, similar to having professional knowledge as part of its qualification model, also has professional skills and professional values, ethics and attitudes. However, SAICA refers to these terms collectively as pervasive qualities and skills, and categorizes these competencies differently to IFAC’s categorization.

Globally, accounting bodies use various terms when referring to pervasive qualities and skills including soft skills, non-technical skills, generic skills, core life competencies, transferable skills, interpersonal and personal skills, situation-specific principles, non-specific skills, business competencies, employability skills and core professional values and competencies (Mathews, 1994, as quoted in Agyemang & Unerman, 1998: 87; Boyce, Kelly, Williams & Yee, 2001: 37; Bryant, 2001: 19; Luca & Oliver, 2002; Raelin, 2000, as quoted in Gammie & Lines, 2004:34; De Lange, Gut & Jackling, 2006: 372, 381; Pace, 2006: 11/12; NZICA, 2007: 14, 36; ICAI, 2009: 6; AICPA, 2010a; Berry, Lotter, Shuttleworth & Viviers, 2011: 2; Negash, 2011: 1). These synonyms are not expected to address all the terms referring to the pervasive qualities and skills, but have been provided to demonstrate the related terms used within the accounting profession. With specific reference to the

overlap of terminology, this dissertation will make use of the terminology pervasive qualities and skills in the context of SAICA and other professional accounting bodies and will use the terminology professional skills and professional values, ethics and attitudes in the context of IFAC.

As mentioned above, by incorporating pervasive qualities and skills in SAICA's qualification model is a move away from the previous knowledge-driven syllabus. SAICA's specific competencies and the pervasive qualities and skills "provide a foundation for the acquisition of business leadership and entrepreneurial ability after entry into the profession" and "foster life-long learning" (SAICA, 2009a: 6/7). SAICA's pervasive qualities and skills have been reproduced in Table 2.10, in the categories of IA (ethical behaviour and professionalism), IB (personal attributes) and IC (professional skills) and into their more detailed sub-areas as set out below (SAICA, 2010b: 19, 22, 25).

**Table 2.10 SAICA's Competency Framework: Pervasive qualities and skills** (SAICA, 2010b: 19, 22, 25):

<p><b>IA: Ethical behaviour and professionalism</b></p> <p><b>1. Protects the public interest</b></p> <ul style="list-style-type: none"><li>▪ For all assignments, adheres to the related standards.</li><li>▪ Understands the profession's standards of competence and integrity and how these standards serve the public and protect the public interest.</li><li>▪ Identifies ethical dilemmas in a business or government situation and makes decisions that ensure the public interest is paramount.</li></ul> <p><b>2. Acts competently with honesty and integrity</b></p> <ul style="list-style-type: none"><li>▪ Understands and adheres to the profession's standards of competence and integrity.</li><li>▪ Follows the law and the spirit of the law.</li><li>▪ Ensures that breaches of an entity's code of conduct and unethical behaviour are reported to a supervisor so that such information is communicated to the appropriate level within the governing body (e.g. board of directors).</li><li>▪ Acts honestly.</li><li>▪ Makes transparent decisions, recognising and accepting responsibility for actions and for the consequences of those decisions.</li><li>▪ Uses all appropriate internal and/or external resources in resolving ethical dilemmas.</li></ul> <p><b>3. Carries out work with a desire to exercise due care</b></p> <ul style="list-style-type: none"><li>▪ Ensures that when carrying out work, the interests of the public, the client and the employer are placed before own self-interest.</li></ul>
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- Preserves the trust inherent in fiduciary relationships with the public at large, the client, the employer and the profession.
- Prepares information in such a way that the pertinent facts are fairly presented.
- Interprets information in such a way that the pertinent facts are fairly presented.
- Interprets information in an objective manner, exercising professional skepticism when required.
- Makes appropriate ethical judgements based on an understanding of the level of care expected of professional accountants in various situations.

**4. Maintains objectivity and independence**

- Understands the principles and rules of objectivity and independence and acts appropriately.
- Identifies and evaluates threats to objectivity in a proposed activity or decision, and implements suitable safeguards to obviate the threats / reduce the threats to an acceptably low level.
- Identifies and evaluates threats to independence (both in fact and appearance) and implements safeguards to obviate the threats / reduce the threats to an acceptably low level.

**5. Avoids conflict of interest**

- Understands the reasons for avoiding conflict of interest situations and is familiar with the guidelines and laws that have been developed to prevent their occurrence.
- Consciously avoids real, potential or perceived conflicts of interest.
- Ensures that the interest of one party is not favoured over that of another.

**6. Protects the confidentiality of information**

- Does not divulge or exploit confidential information.
- Protects against the accidental distribution of confidential information.

**7. Maintains and enhances the profession's reputation**

- Performs work to a high standard of quality.
- Understands the role of the profession within the economic and social environment of South Africa and the region.
- Understands the structure of the profession, the services which it provides to members and the requirements for membership.
- Contributes to the enhancement of the profession's image.
- Promotes the profession.
- Practices professional courtesy.



**8. Adheres to the rules of professional conduct**

- Abides by the Codes of Professional Conduct of the SA Institute of Chartered Accountants (SAICA) and, if applicable, the Independent Regulatory Board for Auditors (IRBA).
- Refrains from improper conduct as defined in the SAICA By-laws, and if applicable, the IRBA Disciplinary Rules.
- Abides by the code of ethics implemented by an employer.

**IB: Personal attributes**

- 1. Self-manages**
- 2. Demonstrates leadership and initiative**
- 3. Maintains and demonstrates competence and recognises limits**
- 4. Strives to add value in an innovative manner**
- 5. Manages change**
- 6. Treats others in a professional manner**
- 7. Understands the national and international environment**
- 8. Is a life-long learner**
- 9. Works effectively as a team member**
- 10. Manages time effectively**



**IC: Professional skills**

- 1. Obtains information**
  - Gathers or develops information and ideas.
  - Develops an understanding of the operating environment.
  - Identifies the needs of internal and external clients and develops a plan to meet those needs.
- 2. Examines and interprets information and ideas critically**
  - Analyses information or ideas.
  - Performs computations.
  - Verifies and validates information.
  - Evaluates information and ideas.
  - Integrates ideas and information from various sources.
  - Draws conclusions / forms opinions.
- 3. Solves problems and makes decisions**
  - Identifies and diagnoses problems and/or issues.

- Develops solutions.
- Decides / recommends / provides advice.

**4. Communicates effectively and efficiently**

- Seeks and shares information, facts and opinions through written and oral discussion.
- Prepares documents in written and graphic form.
- Presents information effectively.

**5. Manages and supervises**

- Plans and manages projects.
- Identifies the need for internal and external expertise.
- Facilitates decision-making.
- Leads effective meetings.
- Supervises.

**6. Understands how IT impacts a CA's daily functions and routines**

**7. Considers basic legal concepts**

The IESs include the three areas of competence: professional knowledge, professional skills and professional values, ethics and attitudes, the last two being of importance to this dissertation. From a SAICA perspective, the pervasive qualities and skills should therefore be aligned to those of IFAC in producing high-quality professional accountants. As part of this dissertation it was deemed necessary to determine whether SAICA's pervasive qualities and skills are in fact aligned to IFAC's professional skills and professional values, ethics and attitudes, and whether all IFAC's competencies have been included in SAICA's Competency Framework.

The matching was performed using own interpretations and has been set out in Table 2.11. The second column in the table includes a reference to SAICA's pervasive qualities and skills, which has been obtained from Table 2.10. This reference number used matches SAICA's pervasive qualities and skills in Table 2.10 to IFAC's professional skills and professional values, ethics and attitudes as included in the first column below. In some instances more than one of SAICA's competencies, either jointly or individually, were matched to IFAC's competencies.

**Table 2.11 Matching of SAICA’s pervasive qualities and skills to IFAC’s professional skills and professional values, ethics and attitudes (own interpretation):**

IFAC’s professional skills	SAICA reference (Table 2.10)
<b>Intellectual skills:</b>	
The ability to locate, obtain, organize and understand information from human, print and electronic sources	IC1, IC6
The capacity for inquiry, research, logical and analytical thinking, powers of reasoning, critical analysis	IC2
The ability to identify and solve unstructured problems which may be in unfamiliar settings	IC3
<b>Technical and functional skills:</b>	
Numeracy and IT proficiency	IC2, IC6
Decision modelling and risk analysis	IC3
Measurement	
Reporting	
Compliance with legislative and regulatory environments	IA8, IB7, IC7
<b>Personal skills:</b>	
Self-management	IB1
Initiative, influence and self-learning	IB2, IB8
The ability to select and assign priorities within restricted resources and to organize work to meet tight deadlines	IB3, IB10, IC5
The ability to anticipate and adapt to change	IB5
Considering the implications of professional values, ethics and attitudes in decision making	IA1, IA2
Professional scepticism	IA3
<b>Interpersonal and communication skills:</b>	
Work with others in a consultative process, to withstand and resolve conflict	IB6, IB9
Work in teams	IB9
Interact with culturally and intellectually diverse people	IB6, IB9
Negotiate acceptable solutions and agreements in professional situations	IA3, IC3
Work effectively in a cross-cultural setting	IB6, IB9
Present, discuss, report and defend views effectively through formal, informal, written and spoken communication	IC4
Listen and read effectively, including a sensitivity to cultural and language differences	IC4
<b>Organizational and business management skills:</b>	
Strategic, planning, project management, management of people and resources and decision-making	IC3, IC5
The ability to organize and delegate tasks, to motivate and to develop people	IB2, IC5
Leadership	IB2, IC5
Professional judgement and discernment	IA3
<b>IFAC’s professional values, ethics and attitudes</b>	
The public interest and sensitivity to social responsibilities	IA1, IA3
Continual improvement and life-long learning	IB4, IB8
Reliability, responsibility, timeliness, courtesy and respect	IB6, IB10, IC5
Laws and regulations	IB7, IC7
The nature of ethics	IA1, IA2
Differences of detailed-rules-based and framework approaches to ethics, their advantages and drawbacks	IA1, IA2
Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality	IA1, IA2, IA4, IA6, IB3
Professional behavior and compliance with technical standards	IA2, IA8
Concepts of independence, scepticism, accountability and public expectations	IA1, IA3, IA4
Ethics and the profession: social responsibility	IA1, IA6, IA7
Ethics and law, including the relationship between laws, regulations and the public interest	IA1, IA8
Consequences of unethical behavior to the individual and to the profession and society at large	IA2, IA7
Ethics in relation to business and good governance	IA6, IA7
Ethics and the individual professional accountant; whistle-blowing, conflict of interest, ethical dilemmas and their resolution.	IA1, IA5

In Table 2.11, IFAC's professional skills consisting of "reporting" and "measurement" have not been matched to any of SAICA's pervasive qualities and skills. It is unclear what the scope of the terms "reporting" and "measurement" within IFAC include. It can be deduced that the term "technical and functional skills", included as a sub-area in IFAC's professional skills, represents a SAICA specific competency. Bolt-Lee and Foster (2002b: 68) are in agreement with this as they have posited that "functional competencies relate to technical competencies". Even though SAICA's pervasive qualities and skills have not been matched to the terms reporting and measurement, these competencies are nevertheless incorporated under SAICA's specific competencies where SAICA addresses various aspects of reporting and measurement e.g. accounting and external reporting, auditing and assurance, financial management, management decision making and control and taxation.

Based on the matching exercise (Table 2.11), SAICA's Competency Framework is in fact aligned to IFAC's IESs. No similar matching exercise of this kind has been performed previously, and therefore this is breaking new ground for SAICA and academic providers alike. IFAC has given guidance to member bodies on methods of acquisition/development and assessment that can be used in the delivery of high-quality professional accountants, in addressing professional skills and professional values, ethics and attitudes. Since IFAC's competencies in these areas of competence (professional skills and professional values, ethics and attitudes) have been matched to SAICA's pervasive qualities and skills, academic providers could use IFAC's methods in addressing SAICA's pervasive qualities and skills in their education programmes. This will culminate in the mapping of the methods of acquisition/development and assessment to SAICA's pervasive qualities and skills in Chapter 3.

Given SAICA's reciprocal agreements with the CAGE member bodies', attention should also be paid to these bodies' incorporation of pervasive qualities and skills in their qualification models.

## **2.7 CAGE member bodies' competency requirements in terms of pervasive qualities and skills**

Like IFAC and SAICA, CAGE member bodies have also moved away from a purely knowledge-based syllabus to a qualification model inclusive of both specific competencies and pervasive qualities and skills (Cargill *et al.*, 2010: 2). However, there is no agreement between IFAC's member bodies about the exact pervasive qualities and skills required for professional accountants (Cargill, *et al.*, 2010: 10). In light of SAICA's reciprocity agreements and its desire to retain its reciprocity status with the CAGE member bodies (SAICA, 2010c), this dissertation will consider these bodies' inclusion of

pervasive qualities and skills in their qualification models as well as the delivery methods used to address these competencies in the education programmes of academic providers.

Given that this study focuses on the education programmes of academic providers in addressing pervasive qualities and skills, it is also necessary to examine whether SAICA's education programmes have an impact on the reciprocity status with CAGE member bodies. Details of the reciprocity agreements that SAICA has with these bodies are not publicly available and thus information pertaining to this was sought from SAICA's Project Director of Education, Mrs Olivier. Although access to the agreements was denied, Mrs Olivier did provide certain information in an e-mail, by copying an extract out of the standard reciprocity agreement with all CAGE member bodies. The extract conveys that CAGE member bodies acknowledge the different qualification routes of their co-CAGE member bodies, as detailed in a document titled "A Framework for Recognition between Professional Accounting Bodies". The extract from this document contains principles which CAGE member bodies are specifically interested in, as these "have a direct impact on the development of competencies". These principles include the characteristics of the professional accounting body, the intake into the qualification, the learning process, and the quality and consistency of the assessment system. The principles underlying "the learning process" and "the quality and consistency of the assessment system" are relevant to the education programmes of SAICA-accredited academic providers, as they relate specifically to the following quotation (Olivier, 2011), which has a bearing on the acquisition/development and assessment of pervasive qualities and skills:

**The learning process:** Specific high standards of proficiency to the level required by capital markets, integrative education and assessment, experience in a relevant environment, mentored experience, rigorous assessment process and emphasis on higher level professional skills and ethical values.

**The quality and consistency of the assessment system:** High quality individuals, high level of competence and professional values and ethics.

SAICA, as part of their reciprocity agreements, would therefore want to ensure that academic providers are complying with the learning process and the assessment system by using integrative education and assessment methods, and that a rigorous assessment process is in place by emphasising professional skills and professional values, ethics and attitudes in producing high-quality professional accountants.

The reciprocity agreements thus have a bearing on the education programmes of SAICA-accredited academic providers and therefore section 2.7 of this chapter will address CAGE member bodies' inclusion of pervasive qualities and skills in their qualification models. Furthermore, in section 2.11 of this chapter, the methods of acquisition/development and assessment used by these bodies in addressing pervasive qualities and skills in their qualification models will also be documented, as credence can be placed on these delivery methods by SAICA-accredited academic providers in their education programmes.

As part of the literature review in sections 2.7 and 2.11, each of the CAGE member bodies' websites was searched up until the end of December 2011 to determine whether or not they included reference to pervasive qualities and skills and the delivery methods used to equip candidates with these competencies. Furthermore, given that a great deal of information pertaining to these CAGE member bodies is not publicly available, SAICA and the IRBA were approached for assistance in this regard. With the exception of some information relating to CICA, Mrs Olivier from SAICA and Mrs Katzin from the IRBA (IRBA's Director of Education, Training and Professional Development) could not provide any further information other than that which appears on the CAGE member bodies' websites. With regard to CICA, Mrs Olivier was able to provide additional information not available on the website, since SAICA based its Competency Framework on CICA's Competency Map. It must be stressed that it is very difficult even for insiders at institutions such as SAICA and the IRBA to obtain information pertaining to these bodies, and even more taxing for a researcher outside of these institutions to obtain this information.

In addition to this, CAGE member bodies were contacted directly by means of e-mail correspondence during the course of November and December 2011, to obtain information on pervasive qualities and skills and methods used to address these competencies during the qualification model. CICA, ICAEW, ICAI, ICAS and HKICPA all simply referred the researcher to their websites, and thus no new information was obtained. However, NZICA provided additional information pertaining to pervasive qualities and skills, which will be reflected on in sections 2.7.2 and 2.11.2.

The inclusion of pervasive qualities and skills in the education programmes of each of the CAGE member bodies, and not their entire qualification models, will be documented below. In certain instances, however, it is difficult to separate the education programme from the other components resulting in qualification as a professional accountant, as these components are often interlinked.

For several of the CAGE member bodies, pervasive qualities and skills are acquired/developed and assessed only during the training programme, and not the education programme. This will also be documented, since it provides information on where CAGE member bodies foresee these competencies being addressed in their qualification models.

### **2.7.1 CICA**

In 2002, CICA revised its CA qualification route from a syllabus-driven to a competency-based approach, resulting in the development of specific competencies and pervasive qualities and skills (CICA, 2002: 1).

CICA's Competency Map is used by examiners when they set their final examination, known as the Uniform Examination (hereafter UFE), before successful students are allowed entry into the profession. Academic providers do this to ensure that their education programmes cover the required competencies and employers do so to ensure that candidates have acquired/developed the competencies before they sit for the UFE (CICA, 2010a: 1).

SAICA's Competency Framework is based on CICA's Competency Map (SAICA, 2009a: 4). SAICA's pervasive qualities and skills were compared to CICA's latest Competency Map, effective for the 2011 UFE, and the competencies were found to be identical, except that SAICA included four additional pervasive qualities and skills in its Competency Framework, namely understands the national and international environment, is a life-long learner, works effectively as a team member, and manages time effectively. In addition, the following professional skills under the heading of "manages and supervises" are also included in SAICA's Competency Framework and not CICA's Competency Map: leads effective meetings and supervises. Given that SAICA's pervasive qualities and skills are identical to CICA's, as set out in Table 2.10, it was deemed unnecessary to detail CICA's pervasive qualities and skills further (CICA, 2010a: 13/14).

### **2.7.2 NZICA**

NZICA and ICAA have embarked on a joint project, to be launched in 2013, to develop a new qualification model for professional accountants of the twenty-first century. This new qualification model is the result of a "shared vision" by NZICA and ICAA "to create a world class Program that is rigorous, of high quality, internationally recognised, scalable locally and overseas, and which

effectively engages with current and future members” (NZICA, 2011f). This joint CA qualification model will “together support the increasing globalisation of the Chartered Accountancy profession” (ICAA, 2011b). As at the end of December 2011, the competencies relating to the new qualification model were not publicly available, and thus for this dissertation the competencies applicable to the current NZICA qualification model have been listed.

NZICA, similar to SAICA and CICA, also has a Competency Framework including specific competencies and pervasive qualities and skills (NZICA, 2011a). The pervasive qualities and skills included with the Competency Framework have been set out below in Table 2.12.

**Table 2.12** NZICA’s pervasive qualities and skills (NZICA, 2007: 14, 36):

<ul style="list-style-type: none"> <li>▪ Teamwork <ul style="list-style-type: none"> <li>○ Work with others and in teams</li> <li>○ Demonstrate leadership</li> </ul> </li>   <li>▪ Organisational skills <ul style="list-style-type: none"> <li>○ Plan, organise and monitor activities</li> <li>○ Organise and delegate tasks</li> <li>○ Use information technology effectively</li> </ul> </li>   <li>▪ Research and evaluation <ul style="list-style-type: none"> <li>○ Research, analyse and evaluate information</li> <li>○ Apply mathematical ideas and techniques</li> <li>○ Maintain a current awareness of the legal, regulatory and economic environment of business</li> </ul> </li>   <li>▪ Decision making <ul style="list-style-type: none"> <li>○ Solve problems, propose solutions and make decisions</li> <li>○ Exercise appropriate professional judgement and discernment</li> </ul> </li>   <li>▪ Exercising ethical and professional behavior <ul style="list-style-type: none"> <li>○ Consistently demonstrate personal integrity, professional values, ethical conduct and motivation</li> <li>○ Adhere to the fundamental principles of the Code of Ethics</li> <li>○ Adhere to appropriate standards and statutes</li> </ul> </li>   <li>▪ Communication and interpersonal skills <ul style="list-style-type: none"> <li>○ Communicates ideas and information effectively and efficiently, verbally and in</li> </ul> </li> </ul>
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writing

- Demonstrates effective negotiation skills
- Identify and meet the needs of internal and external clients or stakeholders.

### **2.7.3 ICAA**

As mentioned above, as at the end of December 2011, the competencies relating to the new joint qualification model between ICAA and NZICA were not publicly available, and thus for this dissertation the competencies applicable to the current ICAA qualification model will be provided.

ICAA has remarked that “combining academic training with practical experience, under the guidance of a qualified and experienced mentor, is the best way to learn and develop professional competence”. During academic training, candidates complete five modules. Four of these modules represent purely specific competencies and only one of the modules, ethics and business application, represents pervasive qualities and skills (ICAA, 2011d). During the practical experience period candidates are expected to demonstrate competence in specific competencies and pervasive qualities and skills. The pervasive qualities and skills include organizational and business areas, IT, professional skills and professional values, ethics and attitudes (ICAA, 2010a; ICAA, 2011c).

### **2.7.4 ICAI**

ICAI shares CICA’s view of the importance of a competency-based curriculum, and in 2005 restructured its existing knowledge-based curriculum (ICAI, 2005; ICAI, 2010c) from an input-based approach to an outcomes-based process (ICAI, 2005). This led to the development of two individual Competency Statements, known as CA Proficiency 1 (hereafter CAP 1) and CA Proficiency 2 (hereafter CAP 2). CAP 1 and CAP 2 support candidates in the acquisition/development of competencies as required by the institute (ICAI, 2009: 4), which is also evidenced in the Final Admitting Examination (hereafter FAE), which is set out in the overall aims of the Competency Statements below.

**Table 2.13 ICAI’s overall aims and objectives of the Competency Statements (ICAI, 2009: 5; ICAI, 2010c):**

<ul style="list-style-type: none"> <li>▪ To focus on the key competencies required of a modern, newly qualified CA and, crucially, to provide trainees with the transferable skills to perform in an ever-changing business environment. The competencies specified in this document are complemented by the Online CA Diary of Professional Development which records the competencies that are acquired in the workplace.</li> <li>▪ To empower students to take responsibility for their own learning and to create an environment that encourages them to develop critical and analytical skills, and to apply their knowledge in unstructured situations. The delivery of the education programme will be supported through the use of blended learning (combining face-to-face tuition and computer-based instruction), the introduction of continuous assessment and, at the FAE, small group tutorials. The ability to learn in a more self-directed manner lays a foundation for lifelong learning.</li> <li>▪ To afford a greater level of integration within the education programme and recognise the application and use of skills acquired during work based training or in prior learning. This is reflected in the multidiscipline integrated cases at the FAE, and case based assessments in earlier examinations. Unless otherwise noted, material covered (or exempted) at earlier levels may be re-examined but will not be re-taught.</li> <li>▪ To provide a greater focus on business management and ethical issues. These topics will be integrated across all levels and in the assessments, but particularly at the FAE.</li> <li>▪ To provide greater flexibility in terms of timings of periods of classes, study leave and examinations.</li> </ul>
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From this table it is apparent that pervasive qualities and skills are important to ICAI. ICAI has further expressed the view that competencies should be acquired/developed during the qualification route before entry into the profession and recorded in a CA diary. The competency areas in the CA diary consist of one specific competency area and two pervasive qualities and skills areas, of which the latter has been set out in Table 2.14.

**Table 2.14 ICAI’s pervasive qualities and skills competency requirements (ICAI, 2009: 6):**

<b>Core professional values and competencies</b>	<b>Business competencies</b>
<ul style="list-style-type: none"> <li>▪ Ethics and professionalism</li> <li>▪ Objectivity</li> <li>▪ Perceptiveness of own knowledge, values and limitations.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strategic thinking and problem solving</li> <li>▪ Communication</li> <li>▪ Managing self and others: Leadership</li> <li>▪ IT awareness</li> <li>▪ Project management and change awareness</li> <li>▪ Stakeholder management.</li> </ul>

### **2.7.5 ICAS**

ICAS conveyed the following with regard to its qualification model (ICAS, 2009: 4; ICAS, 2011e: 4):

On completion of the CA qualification, the newly qualified CA will have developed the necessary technical knowledge and skills combined with professional skills in judgement, analysis, communication and presentation to deal with a wide variety of complex and often unpredictable issues and situations. The development of these technical and professional skills will also enable the newly qualified CA to formulate and communicate professional solutions which are appropriate to the circumstances. In addition, the newly qualified CA will have developed the necessary professional and ethical values to deal with and make informed judgements on complex, ethical and professional issues.

From this it is apparent that pervasive qualities and skills are important to the qualification route of an ICAS professional accountant.

Furthermore, the ICAS qualification route is made up of four education areas: Test of Competence (hereafter TC), Test of Professional Skills (hereafter TPS), Test of Professional Expertise (hereafter TPE) and business ethics (ICAS, 2011a). These education areas and the competencies that can be acquired/developed and assessed during these education areas will be reflected upon in section 2.11.5, which also provides evidence of the importance of pervasive qualities and skills to ICAS's qualification model.

### **2.7.6 ICAEW**

The aim of ICAEW's qualification process is "to ensure all newly qualified chartered accountants have the technical and professional skills to begin their career and from which to build their on-going professional development" (ICAEW, 2010c: 3). ICAEW has not developed a Competency Framework (Cargill, *et al.*, 2010: 34), but its qualification model is based on five key skills, namely business awareness, technical and functional expertise, ethics and professionalism, professional judgement, and personal effectiveness, which includes both specific competencies and pervasive qualities and skills. These terms are defined below (ICAEW, 2010b: 5):

- Business awareness: Being aware of the internal and external issues and pressure for change facing an organisation and assessing an organisation's performance.
- Technical and functional expertise: Applying syllabus learning outcomes and where appropriate, further technical knowledge to real situations.
- Ethics and professionalism: Recognising issues, using knowledge and experience to assess implications, making confident decisions and recommendations.
- Professional judgement: Making recommendations and adding value with appropriate, targeted and relevant solutions.
- Personal effectiveness: Developing, maintaining and exercising skills and personal attributes necessary for the role and responsibilities.

With the exception of technical and functional expertise, all of these key skills are pervasive qualities and skills. From this it is clear that pervasive qualities and skills are important to ICAEW's qualification model.

### **2.7.7 HKICPA**

HKICPA established a working group to re-visit its qualification model, taking into account developments in Hong Kong and international best-practice. The new competency-based qualification model was implemented in late 2010 and focused on equipping professional accountants with knowledge, skills and competencies (HKICPA, 2011c: 1/2, 8). HKICPA has expressed the view that employers of today "demand that their employees have technical, intellectual, interpersonal and communication skills as well as appropriate personal abilities" (HKICPA, 2011b: iii).

The route to membership as an HKICPA professional accountant involves, firstly, pre-entry education, which includes tertiary education and professional accountancy education. These require the completion of four modules, a final examination and practical experience (HKICPA, 2011c: 3). The importance of pervasive qualities and skills is evident in all areas en route to qualification as a member of the HKICPA as detailed below.

At the end of the pre-entry education, before entering the professional accountancy education and the practical experience period, candidates should have been equipped with both specific competencies and pervasive qualities and skills. The latter component's competency areas and sub-competencies have been listed below (HKICPA, 2011c: 4, 15/16):

- Intellectual qualities: Information technology proficiency, language proficiency, analytical thinking and problem solving.
- Commercial qualities: Commercial acumen and China focus, creativity and change orientation.
- Intrapersonal qualities: Integrity and professionalism, drive and resilience, execution and result orientation.
- Interpersonal qualities: Leadership and teamwork, communication and relationship building.

HKICPA has further posited that, in respect of the competency areas above, special focus is placed on communication, ethics, IT and mainland China and international accounting and business (HKICPA, 2011c: 4). Professional accountancy education results in the “application of skills and competencies” (HKICPA, 2011c: 7).

The practical experience period also includes specific competencies and pervasive qualities and skills. The pervasive qualities and skills included during the practical experience period are creative thinking, reasoning, analysis, communication ability, interpersonal and personal skills and IT application (HKICPA, 2011c: 10).

Apart from IFAC, SAICA and CAGE member bodies, there is a wealth of knowledge within the accounting profession that must be considered in support of the importance of pervasive qualities and skills en route to qualifying as a professional accountant.

## **2.8 The accounting profession’s competency requirements in terms of pervasive qualities and skills**

Professional accountants need a core set of competencies encompassing both specific competencies and pervasive qualities and skills. The importance of the latter area of competence is prevalent within the accounting profession, as detailed in the literature review below.

Various studies have been performed to ascertain the competencies required for professional accountants. The general view stemming from these studies is that professional accountants need to demonstrate competence in the following areas: time management, team work, creativity, entrepreneurship, decision-making, problem-solving, critical thinking, being conversant with the latest technology, high ethical standards and moral values, business and environmental knowledge, personal and interpersonal skills, oral and written communication skills, proficiency in research,

flexibility, the capacity for life-long learning, and leadership abilities (Albrecht, Clark, Stocks & Woodfield, 1994: 404; Deppe, Sonderegger, Stice, Clark & Streuling, 1992, as quoted in Adler & Milne, 1997: 194; CPA, 1998: 6; Davey, Haigh & Kelly, 1999: 329; Albrecht & Sack, 2000: 56; Coppage & French, 2000: 69; Neelankavil, 1994, as quoted in Shuayto, 2001: 3; Deverell 1994, as quoted in Hulsart, 2002: 4; Aly & Islam, 2003: 756; Gammie & Lines, 2004: 3/4; Maubane, 2007: 1/2; Deloitte, 2009: 6; Kranacher, 2010: 80; SAICA archive, 1994, as quoted in Streng, 2011: 26/27).

Cargill, *et al.*, (2004: 2, 40) found that the twenty-first-century skills required by CA firms have changed considerably from what they were a mere decade ago. Firms want trainees with communication and problem-solving skills; they don't merely want trainees with numerical and technical ability. Atkler (in Cargill, *et al.*, 2004: 8, 26) expressed the view that "the biggest single change in recruitment has been a shift towards non-academic skills. And further that accounting firms, whether national or local, don't want number crunchers; they want entrepreneurs who can provide guidance for their clients".

In their study of professional accountants at AICPA and the Institute of Management Accounting, Christensen and Rees (2002: 48) found that communication skills are important in all facets of business for newly hired accounting graduates. Employers from accounting, commerce and industry and government were asked by Drennan and Kavanagh (2008: 293) what technical and other attributes they felt most important for accountants of the future. These technical and other attributes are listed here in order of importance: business awareness and real-life experiences, basic accounting skills, ethics, fraud awareness and professionalism, oral face-to-face communication, written communication, interdisciplinary knowledge, teamwork, interpersonal and facilitation skills, and life-long learning skills.

The following question was posed to recruiters of accounting trainees from ICAS: "What are the most important qualities sought in applicants?" These qualities were: communication, numerical ability, team work, problem-solving, IT ability, creativity, leadership and entrepreneurial skills (Cargill, *et al.*, 2004: 18, 20). The competencies needed in the CA profession, as identified by Monk (2001: 120, 145), consist of the following: problem-solving, information-gathering and analysis, strategizing, planning and organizing, action-orientatedness (decisiveness, execution and initiative), persuasiveness, leadership, flexibility, resilience (drive and attitude to work), and personal motivation.

In the study undertaken by Barac (2009: 34), the following question was posed to TOPP and TIPP training officers registered with SAICA: “What are training officers’ perceptions of communication, analytical and interpersonal skills requirements of SA entry-level trainee accountants?” The perceptions of the training officers were that all these competencies were either “extremely important”, “very important” or “important”. Fatt’s study indicated that competencies such as integrity, ethical and personal qualities and analytical skills are “very important” in qualified CPAs, while articulation, management skills, leadership, resourcefulness and independence are perceived as “quite important” (Fatt, 1995: 999).

Employers of accounting graduates in Spain and the United Kingdom (hereafter UK) were asked their views on the most important attributes in performing accounting duties. The top ten attributes, based on a total of 22 attributes, are listed below in order of importance (Anes, Hassall, Joyce & Montano, 2001: 304/305):

- Present and defend points of view and outcomes of their own work, verbally to colleagues, clients and superiors;
- Present and defend points of view and outcomes of their own work, in writing to colleagues, clients and superiors;
- Select and assign priorities within coincident workloads;
- Organize the workloads to recognize and meet tight, strict, and coinciding deadlines;
- Listen effectively to gain information and to understand opposing points of view;
- Work with others in a team;
- Organize the workloads to meet conflicting demands and unexpected requirements;
- Use relevant software;
- Identify and solve unstructured problems; and
- Organise and delegate tasks.

AICPA has reiterated the importance of a competency-based curriculum in its Competency Framework. AICPA posits the view that knowledge is continually changing; thus a core set of competencies will provide long-term value and support to professional accountants (AICPA, 2010a; AICPA, 2010b: 1). A Competency Framework supports the concept of learning from the starting point of academic studies and continues with life-long professional education and experience (AICPA, 2010a). AICPA has also conveyed the view that skills-based competencies are needed by all candidates regardless of the career pursued within the accounting profession (AICPA, 2010a; AICPA,

2010b: 1). AICPA's Competency Framework consists of the following three areas of competence (AICPA, 2010a):

- Functional competencies (technical competencies);
- Personal competencies (individual attributes and values); and
- Broad business perspective competencies (perspectives and skills relating to the understanding of internal and external business contexts).

Based on the definitions of personal competencies and broad business perspective competencies as detailed below, these two areas of competence are similar to SAICA's pervasive qualities and skills, and therefore parallels can be drawn between these two terms (AICPA, 2010a).

Personal competencies relate to the attitudes and behaviors of individuals preparing to enter the accounting profession. Developing these personal competencies will enhance the way professional relationships are handled and facilitate individual learning and personal improvement.

Broad business perspective competencies relate to the context in which accounting professionals perform their services. Individuals preparing to enter the accounting profession should consider both the internal and the external business environments and how their interactions determine success or failure. They must be conversant with the overall realities of the business environment.

The personal competency area of AICPA has been subdivided into the following competencies: professional demeanour, problem-solving and decision-making, interaction, leadership, communication, project management and leverage technology to develop and enhance personal competencies. The broad business perspective competency area has been subdivided into the following competencies: strategic/critical thinking, industry/sector perspective, international and global perspective, resource management, legal/regulatory perspective, marketing/client focus and leverage technology to develop and enhance a broad business perspective (AICPA, 2010a).

In its 2011 syllabus ACCA notes that candidates should have knowledge, professional skills and professional values, which should be demonstrated throughout the qualification route (ACCA, 2011b: 2).



Similarly, CPA Australia also emphasizes the importance of pervasive qualities and skills in its Competency Framework. The pervasive qualities and skills included in the Competency Framework are listed below (CPA, 2011: 35).

**Table 2.15 CPA Australia’s competency requirements in terms of pervasive qualities and skills (CPA, 2011: 35):**

<b>Personal effectiveness skills</b>	<b>Business skills</b>	<b>Leadership skills</b>
<ul style="list-style-type: none"> <li>• Self awareness</li> <li>• Building relationships and interpersonal skills</li> <li>• Business communication</li> <li>• Critical analysis and professional judgement</li> </ul>	<ul style="list-style-type: none"> <li>• Regulatory environment</li> <li>• Leveraging technology</li> <li>• Domestic and global business context</li> <li>• Business analysis and risk management</li> </ul>	<ul style="list-style-type: none"> <li>• Ethics and governance</li> <li>• Diversity of consciousness</li> <li>• Planning and innovative thinking</li> <li>• Problem solving and decision making</li> </ul>

Based on the literature in the accounting profession, pervasive qualities and skills are of the utmost importance to the profile of professional accountants. The next step is to consider why pervasive qualities and skills have become so prevalent in the accounting profession.

## 2.9 Historical perspective of the importance of competency requirements in terms of pervasive qualities and skills

In the 1980s academics and practitioners in the accounting profession came together to formulate changes in university accounting teaching and learning processes, since aspirant professional accountants could not be expected to know every rule, regulation and technique (American Accounting Association (hereafter AAA), 1986, as quoted in Adler & Milne, 1995: 105; Sundem, 1999: Chapter 1; Cotton, Rainsburg & Scott, 2002: 3). In Sundem’s (1999: Chapter 1) words, “rules, regulations and techniques have a short half-life, and it is getting shorter as the pace of change accelerates”. Subsequent to this, in 1986 the Bedford Report voiced academic providers’ unease with graduates’ ability to communicate and to solve problems (Cotton, *et al.*, 2002: 3). In 1989, international accounting firms urged accounting educators to reconsider their education programmes in light of changes in the profession (Big Eight White Paper, 1989, as quoted in Adler & Milne, 1995: 105; Arthur Anderson & Co., Arthur Young, Coopers & Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, Peat Marwick & Co., Price Waterhouse and Touche and Ross, 1989, as quoted in Davidson, Slotnick & Waldman 2000: 53; Cotton, *et al.*, 2002: 3). This resulted in the formation of the Accounting Education Change Commission (hereafter AECC) facilitating improvements in accounting

teaching and learning practices (Beattie, Collins & McInnes, 1997: 2; Sundem, 1999; Cotton, *et al.*, 2002: 3).

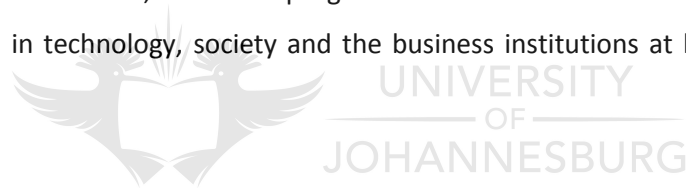
There was considerable debate in the accounting literature around the changing skills set required for professional accountants. Professional bodies, academics, employers and accounting recruiters all supported a move away from purely specific competencies to including pervasive qualities and skills in the accounting education curriculum (Puxty, Sikka & Willmott, 1994: 79; Bougen, 1994, as quoted in Francis, Mulder & Stark, 1995; Kedslie, Simon & Tew, 1997: 59; Mathews, 1994, as quoted in Ageymang & Unerman, 1998: 87; CPA, 1998: 6; Thomas, 2000: 1; Dierick & Dochy, 2001: 307/308; Bolt-Lee & Foster, 2002a: 34/35; Brown, 2002; Harvey, 1997: 63, as quoted in Cargill, Gammie & Gammie, 2002: 63; Barsky, Massey & Thibodeau, 2003: 131; Gammie & Lines, 2004: 3; Gabbin, 2002, as quoted in Anderson & Cunningham, 2005: 4; Benko & Weisberg, 2007: 27; Maubane, 2007: 1/2; Beard & Schweiger, 2008: 230; Smith & Briggs, 1999, as quoted in Jeacle, 2008: 1299; Houghton & Proscio, 2001: 5, as quoted in Brungardt, 2009: 37; Wilkinson, 2009; De Villiers, 2010: 2; IFAC, 2010g: 6; Jackling & Watty, 2010: 3/4; Vandiar, 2010: 22).

Statements such as “the accountant of the future cannot be a person of mere numbers, but must incorporate accounting as a language of business in all professional endeavours” were made (Bolt-Lee & Foster, 2002a: 39). Accountants can no longer be seen as merely “scorekeepers” (Puxty, *et al.*, 1994: 79) and “must develop knowledge, skills and competencies” (Byrne, Flood & Willis, 2004: 451). Francis, *et al.*, (1995) expressed that “employers of accounting graduates are calling for a wide range of intellectual and personal skills, as well as basic knowledge of business and accounting. They are especially calling for accounting graduates who are prepared to be life-long learners in their practice of accounting”. The accounting profession also sought intelligent, innovative and open minded business leaders (Kedslie, *et al.*, 1997: 60; ICAEW, 2002: 3; Digabriele, 2008: 336).

The argument was advanced that academic providers were not providing the competencies required by employers and the profession (Adler & Milne, 1997: 191; Anes, *et al.*, 2001: 299) and that there was a gap between competencies taught at university and those needed in the workplace (Sundem, 1999: Appendix B; Brungardt, 2009: 8). This view was shared by Martin and Tempone and Birkette (Martin & Tempone, 2003: 227; Birkette, 1993, as quoted in Negash, 2011: 4). Moreover, students were not being prepared for the business world (Albrecht & Sack, 2000: 43).

Academic providers were accused of merely equipping candidates with specific competencies. Some argued that academic providers were delivering too much technical knowledge and not focusing on the generic life-long learning skills (Adler & Milner, 1997: 191). In addition, universities taught technical knowledge to the detriment of pervasive qualities and skills (Kimmel, 1995: 299; Gibbs, 1992: 7, as quoted in McConnell & Milne, 2001: 62; Botes, 2005: 250; Birkette, 1993, as quoted in Negash, 2011: 4).

It was acknowledged that less time should be spent on technical issues and more time on the broader development of students (Paisey & Paisey, 2001: 17). Candidates should be equipped with “learning to learn” abilities rather than “knowledge acquisition” (AECC, 1990: 311, as quoted in Duangploy & Shelton, 2000: 81). Education programmes should focus on incorporating pervasive qualities and skills (Tanner, Totaro & Wilson, 1998: 16; Burnett, 2003: 131). Academic providers were asked to incorporate communication, problem-solving and team working skills into their university curricula (Martin & Tempone, 2003: 227) instead of merely focusing on shallow and rote learning (Duangploy & Shelton, 2000: 81; Zeff, 1989, as quoted in Collison & Gray, 2002: 812; Jayaprakash, 2005). Furthermore, education programmes were accused of not recognising the rapid changes taking place in technology, society and the business institutions at large (Albrecht, *et al.*, 1994: 401).



Competence and success by professional accountants in the workplace came as a result of their possessing additional competencies, other than knowledge (McClelland, 1994, as quoted in Monk, 2001: 71; De Villiers, 2010: 10, 14; Leone, 2008). Employers identified pervasive qualities and skills as “the number one differentiator” (Sutton, 2002: 40, as quoted in Mitchell, 2008: 2) and as the “X-factor” (Dimmer, 2010/2011: 7) for all job applications.

As far back as 1990, McLaren (1990: 83) posited that academic providers in the accounting profession should increase the amount of time spent on communication skills in their education programmes. Paisey and Paisey (2001: 16/17) conveyed that “education should be more than training for it should incorporate the personal development of students and foster a wide range of critical, analytical and inter-personal skills”.

Universities are facing enormous pressure to change their accounting programmes in light of changes in the profession (AECC, 1990, as quoted in Kirstein & Plant, 2011: 3). Statements were made that “education [referring to university education programmes] is being delivered in the same

way today as it was 20 or 30 years ago. It is obvious that a measure of discontent exists between what educators teach and practice wants” (Albrecht & Sack, 2000: 2, as quoted in Botes, 2005: 110). Likewise “the challenge for academics in higher education is therefore to change what is taught and how it is taught to generate value added” (Martin & Tempone, 2003 and Keeping & Stubbs, 2002, as quoted in Milner & Stoner, 2010: 125). Furthermore, academic providers were challenged to equip candidates with the changing skills set as required in the profession (Davey, *et al.*, 1999: 328; Sundem, 1999: Chapter 1; Boyce, *et al.*, 2001: 37, 39; Dochy, 2001: 13; Kearns, 2001: 3, as quoted in Luca & Oliver, 2002; Howieson, 2003: 90; De Lange, *et al.*, 2006: 366; Braun, 2004, as quoted in Drennan & Kavanagh, 2008: 280/281, Boughey, 2011; Birkette, 1993, as quoted in Negash, 2011: 4).

Accounting bodies were asked to instil a commitment towards life-long learning in their candidates (AECC, 1990: 307, as quoted in Davis & Sherman, 1996: 162). Davey *et al.*, (1999: 326) argued that “learning to learn involves the students acquiring skills and strategies that allow them to learn effectively throughout their lives”. Raelin has also expressed the view that “rather than learning job-specific skills, workers will be asked more and more to learn situation-specific principles attending to a given work domain. By mastering these principles, workers can be expected to handle ongoing variability in work demands” (Raelin, 2000, as quoted in Gammie & Lines, 2004: 34).

Globally, education was not reflecting the changing role of the professional accountant (Pattern & William, 1990 and Albrecht & Sack, 2000, as quoted in Hassall & Milne, 2004: 135). This was reiterated in the following two statements “arguably, complacency and/or the inability to respond to the changing paradigm is our biggest danger. We, therefore, urge a root and branch review of the Chartered Accountancy Education Model, not because it has served us badly in the past, but because we are not convinced it will sustain the quality needed in the future in an environment that is changing at such a rapid pace” (Professional Oversight Board, 2005: 6, as quoted in Botes, 2005: 2); and “that accounting education, as currently structured, is outdated, broken, and needs to be modified significantly” (Albrecht & Sack, 2000: 1), to include market trends and business requirements (Albrecht & Sack, 2000: 43).

Recruiters and trainers of the Chartered Institute of Management Accountants’ (hereafter CIMA) employees in the UK were asked to respond to the issue of whether universities and professional bodies should consider workplace requirements when designing their syllabus. A response of zero indicated “strongly disagrees”, while a response of ten indicated “strongly agrees”. A mean rating of above 7.7 was obtained for both universities and professional bodies. When the recruiters and

trainers were asked if universities and professional bodies actually pay attention to workplace requirements, mean scores of 5 and 6.5 were obtained respectively for universities and professional bodies. It was also asked of recruiters and trainers whether specific competencies are sufficient in the performance of accounting functions. A mean rating of 1.8 was obtained. Recruiters and trainers argued that the goal of universities should be to develop workplace skills. A mean rating of 7.1 was obtained when respondents were asked if teaching methods, simultaneously with technical accounting knowledge, develop these workplace skills (Anes, *et al.*, 2001: 300-304).

In a similar study Anes, *et al.*, (2005: 383, 385) posed the same questions as above and on the same scale to accounting employers in the UK and Spain. When the accounting employers were asked whether universities and professional bodies should consider workplace requirements when designing their syllabus, a mean rating above 7.6 was obtained for both the UK and Spain. When they were asked if universities and professional bodies actually pay attention to workplace requirements, a mean score of less than 5 was obtained for both countries. Thirdly, when asked whether specific competencies are sufficient in the performance of accounting functions, mean ratings of 1.84 and 2.18 respectively were obtained for the UK and Spain. When they were asked if the development of these skills is the responsibility of universities, mean ratings of 6.79 and 8.36 were obtained respectively for the UK and Spain. Lastly, when asked whether these skills should be incorporated into all subject areas in the accounting curriculum a mean rating above 7.60 was obtained for both of these countries.

Donelan and Philipich (2002: 108, 110, 116) examined CPA candidates' satisfaction with the preparation of certain competencies at university. They used a seven-point Likert scale, where one indicated "very dissatisfied", four "neutral" and seven "very satisfied". Among the candidates were master's in accounting students and undergraduate accounting students. For the pervasive qualities and skills mean satisfaction ratings of 5.90, 5.88 and 5.31 were obtained for interpersonal skills, communication skills and leadership skills respectively for master's in accounting students, while mean satisfaction ratings of 5.44, 5.45 and 4.95 were obtained for the undergraduate accounting students. It must be noted that entry-level CAs do not have to complete a master's degree to qualify as professional accountants. The undergraduate accounting students were therefore less satisfied with their preparation for these competencies than their master's counterparts.

With regard to ethical behaviour and professionalism, some blamed academic providers for the increase in corporate scandals (Russell & Smith, 2003, as quoted in Dosch & Wambsganss, 2006:

250; Williams, 2002, as quoted in Madison & Schmidt, 2006: 99), while others argued that several parties had a role to play in professional accountants' ethical standing (Dosch & Wambsganss, 2006: 250). Clikeman (2003: 80) argued that the incorporation of ethics into an accounting curriculum could reduce the incidence of scandals, and, accordingly, more emphasis should be placed on including ethics in accounting curricula (Waldmann, 2000: 23; Ferrell & Gresham, 1985 and Hunt & Vitell, 1986, as quoted in Wu & Yang, 2009: 336).

Universities have added ethics to their education programmes, but how this should be addressed (Whetstone, 1998, as quoted in Bampton & Cowton, 2002b: 279; Adkins & Radtke, 2004: 279; Phillips, 2005, as quoted in Berardino & Hall, 2006: 408) and whether it could actually be taught were deliberated (Whetstone, 1998, as quoted in Bampton & Cowton, 2002b: 279; Gaa & Thorne, 2004: 1). It was also remarked that very little was known about ethical teaching practices (Cotter & O'Leary, 2000: 113; Bampton & Cowton, 2002a: 53).

Exercising professional judgement was considered to be part and parcel of the role of an auditor in the preparation of financial statements (Jones & Poneman, 1993 and Thorne, 1998, as quoted in Bennie & Cohen, 2006: 1/2). Consequently, it was expected that professional accountants should display strong personal values and high levels of moral reasoning in order to resist the pressures placed on them by clients when they delivered independent professional judgements (Chartier, 2002, as quoted in Adkins & Radtke, 2004: 280; Abdolmohammadi & Baker, 2006: 11).

Karcher's study found that auditors at the Big Six Firms in Florida and south-eastern offices in the United States (hereafter US) lacked skills in identifying moral issues, and thus appealed to education programmes to assist in this regard (Karcher, 1996: 1033, 1040, 1046). Others argued that education, because of its shallow nature (Bebbington, *et al.*, 1994: 61), did not result in students' awareness of the importance of ethical issues (Cotter & O'Leary, 2000: 113). Certain Australian and Irish accounting university students believed that ethical behaviour was not vital to their work attitude; however, the fear of being caught was the only factor that had an impact on their ethical behaviour (Cotter & O'Leary, 2000: 113).

Moreover, the scandals of Enron, WorldCom and Parmalat brought the profession into the spotlight with regard to accountability (Armstrong, Ketz & Owsen, 2003: 1; Chartier, 2002, as quoted in Adkins & Radtke, 2004: 280; ICAS, 2004: 2; Chan & Leung, 2006: 436; Madison & Schmidt, 2006: 99; Malone, 2006: 145; Els, 2007: 159/160; Cooper, Dellaportas, Jackling & Leung, 2007: 928/929; Wu &

Yang, 2009: 335; Breaux, Chiasson, Mauldin & Whitney, 2010: 1; Brooks & Dunn, 2010: 6; PIOB, 2011a). In the early 2000s “these audit failures resulted in a lack of trust in the information underpinning the workings of stock exchanges around the world and contributed to the financial instability” (PIOB, 2011a), which resulted in this competence area being more pronounced than ever before (Wilhelm, 2006a, as quoted in Mitchell, 2008: 38; Breaux, *et al.*, 2010: 1; Brooks & Dunn, 2010: 8). In addition, the importance of ethics in accounting education and the teaching of ethics to future accountants became crucial (PricewaterhouseCoopers, 2003 and Waddock, 2005, as quoted in IFAC, 2006b: 17). At the time it was acknowledged that the pressures placed on the profession would not subside (ICAS, 2004: 2), and as a result it was imperative for IFAC to incorporate this area of competence in its IESs.

In light of these changes in the accounting profession, as detailed above, in 2003 IFAC developed a set of education standards, including professional knowledge, professional skills and professional values, ethics and attitudes. In reaction to the corporate scandals, IFAC enhanced its standards governing the audit profession and improved the process whereby IFAC served the public interest by restoring investor confidence (Brooks & Dunn, 2010: 343/344; PIOB, 2011a). In doing this, the IFAC boards were required to “enhance the quality of independent audit and improve the competence of audit practitioners”, in the development of “high-quality international standards”, focusing on the public interest. In response to the changes in the accounting profession and the development of IFAC’s IESs, SAICA and CAGE member bodies, as set out in sections 2.6 and 2.7, also moved away from a knowledge-based syllabus to a qualification model incorporating both specific competencies and pervasive qualities and skills.

However, changes in technology, the accessibility of information, globalization, better education and the flattening of organizational structures have since added to the rate at which the business world in which professional accountants find themselves is changing (Sundem, 1999: Appendix B; Albrecht & Sack, 2000: 5; Coppage & French, 2000: 69; De La Harpe, Radloff & Wyber, 2000: 231; Trotter, 1996, as quoted in Monk, 2001: 1; Ireland, Ramsower & Carini, 1993, as quoted in Shuayto, 2001: 2; ICAEW, 2002: 3; Baker & Dunn, 2003: 20; Gammie & Lines, 2004: 2, Wessels, 2004: 231; Botes, 2005: 103; Redman & Kotrlík, 2004, as quoted in Mitchell, 2008: 1; IFAC 2002 and SAICA 2005, as quoted in Barac, 2009: 20; Wilkinson, 2009; IFAC, 2010g: 5), and as a result changes in the accounting profession are still the order of the day. According to McLaum, Mitchell and Tanyel (in Shuayto, 2001: 12) “today’s business environment can be characterized as keenly competitive, global, technology intense and dynamic”.

Oblinger and Verville (in Shuayto, 2001: 30) posited that “it is not that today’s graduates are less skilled than those of previous generations, but the expectations of performance are much higher today than ever before”. Professional accountants are now faced with developing competencies that will be relevant in a changing environment. They need a core set of competencies to assist them to adapt to changes and to be life-long learners (AICPA, 2010a ; IFAC, 2010i: 19). The empirical work will therefore solicit the views of individual academics at SAICA-accredited academic programmes on whether they have adapted their acquisition/development and assessment methods in terms of the changing skills set required of professional accountants.

## 2.10 IFAC’s delivery of competence

Competence is a continual process of maintenance and renewal by professional accountants, achieved through a number of different forms of learning and development. Maintenance and renewal of competence is achieved through IPD and CPD (IFAC, Framework 2010f: 13-15). IPD takes place up until entry point into the profession, and is defined as follows in the context of the IESs (IFAC, Framework, 2010f: 14):

Learning and development through which individuals first develop competence leading to performing a role in the accountancy profession.

This term is important to this study, as during the IPD stage professional accountants would acquire/develop and be assessed on the pervasive qualities and skills as set out in SAICA’s Competency Framework in the revised Part I and Part II. IFAC states that competence during IPD can be achieved using the following forms of learning and development: general education, professional accounting education, practical experience and assessment (IFAC, Framework, 2010f: 14). These terms have been defined in Table 2.16 in the context of the IESs.

**Table 2.16 Definition of general education, professional accounting education, practical experience and assessment (IFAC, Framework, 2010f: 15):**

<b>General education:</b> Broad-based education to develop the skills necessary as a foundation for coping with the demands of professional accounting education and practical experience.
<b>Professional accounting education:</b> Education and training that builds on general education, and imparts (a) professional knowledge, (b) professional skills, and (c) professional values, ethics, and attitudes.
<b>Practical experience:</b> Practical experience refers to workplace activities that are relevant to developing competence.
<b>Assessment:</b> Measurement of professional competence developed throughout learning and development.



Professional accounting education comprises education and training. IFAC has further defined these two terms in the IESs as detailed below:

**Table 2.17 Definition of education and training (IFAC, Framework, 2010f: 14):**

<b>Education:</b> Education is the systematic process aimed at acquiring and developing knowledge, skills and other capabilities within individuals, a process that is typically but not exclusively conducted in academic environments.
<b>Training:</b> Training is used to describe learning and development activities that complement education and practical experience. It has a practical bias, and is usually conducted in the workplace or a simulated work environment.

General education, professional accounting education, practical experience and assessment are required before candidates can qualify as professional accountants, and thus they all contribute to competence. IFAC member bodies need to achieve their own balance between the various forms of learning and development to suit their qualification models (IFAC, IES5, 2010f: 59/60).

As documented earlier, qualifying as a professional accountant involves various aspects in achieving competence, and in some instances these parts are intertwined and occur simultaneously. This dissertation will therefore provide information on the other parts (training) that contribute to competence. However, the focus will be on the education and the methods that result in the acquisition/development and assessment of competencies during the education programmes conducted solely in an academic environment.

IFAC's methods of acquisition/development will be documented under section 2.10.1 and the methods of assessment will be documented under section 2.10.2.

### **2.10.1 IFAC's methods for the acquisition/development of professional skills and professional values, ethics and attitudes**

In its 2010 handbook IFAC gave its member bodies some guidance on the approaches that can be used individually or in combination to acquire/develop the competency area pertaining to professional values, ethics and attitudes. These teaching methods for professional values, ethics and attitudes are detailed in Table 2.18 below (IFAC, IES4, 2010f: 56; IFAC, IEP51, 2010f: 116).

**Table 2.18 Teaching methods for the acquisition/development of professional values, ethics and attitudes (IFAC, IES4, 2010f: 56; IFAC, IEPS1, 2010f: 116, 124/125):**

▪ **Lectures**

The conventional lecture method is a long-standing approach to instruction that emphasizes the transfer of knowledge, rather than the process of learning. The lecture method may be suitable for introducing and describing basic ethical theories and concepts.

▪ **Ethics discussion**

Students and professional accountants are more likely to develop ethical judgment and behavior through exposure to and discussion of ethical issues with others, especially those holding alternative viewpoints. This helps individuals to (a) become familiar with important concepts, (b) gain practice in using the language of ethics, and (c) develop ethical sensitivity and judgment.

▪ **Small-group and collaborative learning**

Small-group learning, which develops skills in leadership, decision making, trust building, communication, and conflict management, is an effective method for exposing students to examples of ethical threats. Interaction with other students and/or professional accountants in peer-led ethical discussions promotes greater learning than can be achieved individually.

▪ **Case studies and examples of ethical threats and challenges**

The case study method effectively develops ethical awareness and analytical skills. Advantages of case studies include (a) the development of critical thinking and reflective learning skills, and (b) the integration of technical skills and knowledge with ethical decision-making frameworks. Case studies involve students and/or professional accountants in real life events, and provide insight into what it feels like to experience such problems. By reviewing past events, individuals can identify predicaments previously faced by other professional accountants, and learn how they were resolved.

By learning to analyze case studies and examples of ethical threats, individuals realize that problems and ethical dilemmas do not have solutions. In the case of complex ethical situations it is unlikely that there will be only one “right” answer. While analysis may not give a “right” answer to a problem or dilemma, it may lead to one or more answers that are more consistent with the fundamental principles set out in the IESBA Code.

In addition to case studies presenting ethical threats and dilemmas resulting in potentially negative outcomes for individuals and organizations, IFAC member bodies should consider developing and using case studies presenting positive outcomes for individuals and employers to reinforce the positive benefits of acting in accordance with the fundamental principles.

▪ **Role-playing**

Role-play brings issues to life and engages students and professional accountants in learning. Role-play may be combined with the use of case studies and ethical dilemmas to immerse learning in real-life situations. Methods that fully engage learners are more likely to foster ethical sensitivity, judgment and behavior.

▪ **Guest speakers and practitioner participation**

Inviting senior professionals to the classroom to share their personal experiences is a valuable method of communicating ethical sensitivity, judgment and behavior in accounting and demonstrating ethical leadership.

▪ **E-learning**

E-learning combines computer technology and communication software to provide courses to

learning. E-learning packages may combine some, or all of the delivery methods outlined above, and share the same advantages and disadvantages. E-learning is particularly effective delivery mechanism for individuals in remote locations, where it can engage them in learning about ethics through case study analysis and online discussion which might otherwise be difficult to achieve.

With regard to professional skills, IFAC has expressed the view that these can “be gained in a variety of ways”. Furthermore, professional skills “are not always acquired from specific courses devoted to them but, rather, from the total effect of the program of professional accounting education as well as practical experience, and further developed through lifelong learning”. IFAC has also remarked that not all of the professional skills will be developed at entry point to the profession, as some may be developed only during CPD (IFAC, IES 3, 2010f: 47/48). In addition, IFAC has stated that competence can also be achieved through activities such as coaching, networking, observations, reflection, self-directedness and the gaining of knowledge in an unstructured manner. IFAC did not previously state which areas of competence are acquired/developed using these delivery methods (IFAC, Framework, 2010f: 14).

IFAC has specifically conveyed that the acquisition/development methods for professional skills may differ from member body to member body (IFAC, IES3, 2010f: 51). In respect of professional skills and professional values, and ethics and attitudes alike, IFAC argues that some of these competencies are better acquired/developed during the practical experience period (IFAC, IES 6, 2010f: 65). Furthermore, a mixture of methods is required in addressing competencies; thus member bodies must use various delivery methods during their qualification models (IFAC, IES5, 2010f: 59).

IFAC argues that professional values, ethics and attitudes can be enhanced by using participative approaches such as multi-dimensional case studies, role-playing exercises, discussion of readings and videos, analysis of real-life business situations involving ethical issues, seminars using guest speakers with corporate or professional decision-making and discussion of disciplinary pronouncements. Using case studies, collaborative learning and role-playing can result in the development of leadership, decision-making, trust building, communication and conflict management (IFAC, 2006b: 103, 116). Collaborative learning can also develop ethical sensitivity by placing the burden of responsibility for learning on the individual in the group (IFAC, 200b: 117). Lectures, on the other hand, emphasize the transfer of ethical knowledge by introducing and describing concepts. This method is therefore inappropriate in “developing critical problem-solving capabilities”, but can nevertheless develop the “ability to solve procedural problems mechanistically” (IFAC, 2006b: 103). Discussion is a “key ingredient” in the process of developing moral views and exposure to ethical

issues (IFAC, 2006b: 103). Mentors can develop character by acting as role-models to candidates (IFAC, 2006b: 116).

In 2006 IFAC asked member bodies to rate the level of suitability of delivery methods in addressing ethics education. The levels of suitability were indicated as follows: one as “most unsuitable”, two as “unsuitable”, three as “suitable” and four as “most suitable” (IFAC, 2006b: 74/75). The combined result, in order of suitability, for the member bodies has been reproduced below in Table 2.19.

**Table 2.19 Suitability of delivery methods in addressing ethics education (IFAC, 2006b: 75):**

<b>Ethics education delivery method: Ethics should be learned using</b>	<b>Overall mean</b>
Analysis of corporate cases and investigative reports	3.7
Hypothetical case study analysis	3.3
Role plays	3.1
Video training using actual fraud cases	3.2
Disciplinary proceedings reports and codes of ethics	3.0
Mentoring and self-learning systems	2.9
Use of experts including clergy and professionals	2.9
Discussion of philosophical issues in life	2.8
Writing reflective journals	2.6

From this it is apparent that corporate cases and hypothetical case studies are regarded as the most suitable method in addressing ethics, while writing reflective journals is the least effective method.

IFAC has posited that this competency area, referring to professional values, ethics and attitudes, should be included early on in education programmes and continue as part of life-long learning (IFAC, IES4, 2010f: 54). This view is echoed in the accounting profession (Cargill, *et al.*, 2010: 30; Hill & Milner, 2008, as quoted in Milner & Stoner, 2010: 124). In the empirical work the views of individual academics at SAICA-accredited academic programmes will be solicited as to whether life-long learning is the hallmark of the accounting profession and whether this competency is essential to ensuring candidates acquire/develop pervasive qualities and skills.

Being able to learn ethics is described as a life-long process; it commences with “acquiring knowledge, establishing appropriate principles in the contexts of a changing environment, sharpening one’s objectives and focuses, and reflecting on actions and reactions” (IFAC, 2006b: 19). Incorporating this competency area in education programmes will result in candidates viewing it as

an important part of their work in future (IFAC, IES4, 2010f: 54). It has been said that auditors with high moral reasoning can more readily resist pressures imposed by clients (Ashkanasy & Windsor, 1995 and Ashkanasy & Windsor, 1997, as quoted in IFAC, 2006b: 33), and similarly use judgement rather than technical knowledge when making decisions (Gabhart & Ponemon, 1990 and Roberts & Sweeney, 1997, as quoted in IFAC, 2006b: 33). Education programmes should include reflection, allowing candidates to reflect on their experiences and to consider actions that should be taken in future in similar situations (IFAC, IES 4, 2010f: 54, 56). Narratives in the form of books, movies and bibliographies, and the discussion of these afterwards, engage students by creating personal and moral conflict scenarios. This delivery method can also assist in the acquisition/development of ethics (IFAC, 2006b: 116).

During the practical experience period, candidates should have ethical discussions with supervisors and mentors. Possible conflict of interest discussions include the following (IFAC, IES 4, 2010f: 57):

- Professional accountants' job responsibilities (including responsibilities defined by the policies of organizations and the instructions of supervisors) and their professional responsibilities (as defined by their professional codes of conduct amongst other sources);
- Confidentiality of information, including the limits of confidentiality;
- The structure and purpose of professional associations; and
- The variety of ways in which professional accountants can face conflicts of interest, including, for example, inappropriate advocacy of earnings management.

### **2.10.2 IFAC's methods for the assessment of professional skills and professional values, ethics and attitudes**

IFAC has given further guidance to its member bodies and academics alike on the methods of assessment that can be used to address professional skills and professional values, ethics and attitudes.

The term "assessment" is defined as follows by IFAC (IFAC, IEPS1, 2010f: 102):

All forms of tests of professional competence, whether in writing or otherwise, including examinations, carried out at any time throughout the learning process.

The widening range of competencies that are required for professional accountants has resulted in IFAC not prescribing a particular form of assessment. Assessment takes place to fulfil three

purposes. The first purpose allows member bodies and regulatory authorities to ensure that aspirant professional accountants have the competence as expected by future employers, clients and the public. Secondly, candidates can demonstrate to those to whom they are responsible, such as clients, employers and stakeholders, that they are competent. The third purpose is to ensure that the credibility of the accountancy profession is protected by the granting of membership to only those candidates who meet the profession's competency standards (IFAC, IES6, 2010f: 67).

The method of assessment is therefore important in determining competence (IFAC, 2002a: 247, as quoted in Botes, 2005: 95). In the accounting profession the following statement has been made with regard to assessment: "assessment is the single most powerful influence on learning in formal courses and if not designed well, can easily undermine the positive features of an important strategy in the repertoire of teaching and learning approaches" (Boud, 2001: 67, as quoted in Cargill, *et al.*, 2010: 17). Likewise, learning is dictated by the assessment process (Carevale & Porro, 1994, Jones, 1996 and Palomba & Banta, 1999, as quoted in Lusher, 2010: 2), and is rendered the driving factor behind candidates learning (Cargill, *et al.*, 2010: 3). This view is shared in the accounting profession, as it has been conveyed that assessment is key to the acquisition/development of pervasive qualities and skills. If the method of assessment changes, the way pervasive qualities and skills are acquired/developed should reflect this change (Brown, 2001: 6; Dierick & Dochy, 2001: 321). Gammie and Lines (2004: 30) posit that "some of the responsibility for change must therefore rest with the assessment instrument that is chosen. If assessments focus on generic skills, then the educational process will follow suit". Assessment will influence what students learn and how they learn, and this has a greater influence than any other factor (Boud, 1989, as quoted in Gammie & Joyce, 2009: 447). Dierick and Dochy (2001: 15/16) have reaffirmed this by describing assessment as "the cornerstone for educational innovation", and that the elements of acquisition/development must be in agreement with the method of assessment. In the empirical work, the views of individual academic providers at SAICA-accredited academic programmes will also be solicited in order to determine whether their chosen methods of acquisition/development will be influenced the method of assessment.

In 2003 IFAC conveyed the view that written examinations are suitable for assessing intellectual skills such as knowledge and understanding (IFAC, 2003b: 26). In addition to this, IFAC stated which assessment methods could assess knowledge, skills and attitudes. These methods have been reproduced below. The 'X' next to the particular method of assessment denotes whether this method can be used to assess IFAC's competency areas (IFAC, 2003b: 27).

**Table 2.20 Assessment methods in testing knowledge, skills and attitudes (IFAC, 2003b: 27):**

Assessment methods	Knowledge	Skills	Attitudes
Multiple-choice tests	X		
Written tests	X	X	X
Oral tests	X	X	X
Project reports	X	X	
Assignments	X		
Log books, portfolios	X		
Self-assessment			X
Simulations	X		X
Direct observation of work activities		X	X
Indirect observation		X	
Supervisor assessment/ratings		X	X

In respect of professional skills and professional values, ethics and attitudes, IFAC has expressed the view that some of these competencies can be better assessed during the practical experience period (IFAC, IES 6, 2010f: 65). In 2010, IFAC's handbook gave member bodies specific guidance by describing formal assessment methods in the classroom and the workplace that could be used to assess the competency area pertaining to professional values, ethics and attitudes. The assessment methods which can be applied in addressing ethical principles and the ability to critically evaluate ethical situations have been detailed in Table 2.21 (IFAC, IEP1, 2010f: 116).

**Table 2.21 Methods of assessing professional values, ethics and attitudes in the classroom and workplace (IFAC, IEP1, 2010f: 116/117):**

<ul style="list-style-type: none"> <li>▪ Classroom           <ul style="list-style-type: none"> <li>○ Creating databanks of case studies requiring individuals to complete tests based on these case studies which might for instance be disseminated in professional magazines/journals;</li> <li>○ A case analysis system requiring students to maintain journals and notes on particular public domain cases;</li> <li>○ Objective testing of ethical aspects of the pre-qualification programs; and</li> <li>○ Using case study group assignments and workshops to assess individuals' competence in ethical analysis and decision-making.</li> </ul> </li> <li>▪ Workplace           <ul style="list-style-type: none"> <li>○ Discussion and facilitated resolution of ethical dilemmas as they arise in the</li> </ul> </li> </ul>
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workplace;

- Retrospective reviews of ethical decision-making combined with performance reviews and appraisals; and
- Using online forums to broaden ethical discussion about real issues that face professionals in the workplace.

IFAC has given more detailed information regarding several of the methods included in Table 2.21. With regard to case studies, this method can also assess intellectual skills (IFAC, IES6, 2010f: 68), and can be used to integrate various key concepts, allowing candidates to demonstrate their ability to analyse and evaluate. The important feature of a case study is that there should be no one correct answer, and it should thus demonstrate the following (IFAC, 2010i: 55):

- Context based, relevant and relatively realistic scenario;
- Challenging but not too frustrating problem, task, or situation;
- Somewhat open-ended problem or situation that requires careful formulation and listing of assumptions;
- Problem or situation that motivates students to explore, investigate, and study; and
- Problem that requires addressing the integration of broader aspects, including technical, economical, social, ethical and environmental.

As regards objective testing as included in Table 2.21, this method can consist of multiple-choice questions, true and false questions, matching and short-answer questions. Multiple-choice questions are described as “one question with multiple answers”, allowing candidates to select the right choice by circling the correct answer. This method assesses terms, facts and principles, but is not beneficial in assessing higher-level decision-making skills. True and false questions contain a statement and require candidates to indicate whether the statement is correct or incorrect, thus assessing course content and knowledge of a subject area. True and false questions are also not useful in assessing higher-level decision-making skills. Matching entails students pairing a statement with an answer, and involves the assessment of recognition and recall of knowledge. Short-answer questions allow candidates to provide a written answer using a couple of words or a few sentences and results in the assessment of knowledge, facts and terms. Added to these are analytical skills, evaluation, flexibility and creativity (IFAC, 2010i: 54/55).

Additional methods of assessment addressed by IFAC include essays, extended computational exercises, presentations by candidates and computer-based assessment. With regard to essays,



candidates are required to respond in writing, which varies in length from a couple of paragraphs to a number of pages. This method allows candidates to integrate course material, assessing higher-level thinking skills, including analysis, synthesis and evaluation. Extended computational exercises involve calculations in solving for an answer, assessing memory of techniques and the ability to apply those techniques. Allowing candidates to make an oral presentation assesses their understanding (IFAC, 2010i: 14/15, 55). IFAC has posited that computer-based assessment is being used more readily by its member bodies to assess professional skills in real-life contexts. Research, communication, analytical and organizational skills can all be assessed using this method (IFAC, 2010i: 14/15).

In addition to these methods, IFAC has made reference to other methods, including group assignments and mentorship programmes (IFAC, IES6, 2010f: 69). No detail has been provided on which pervasive qualities and skills can be assessed using these methods; however, IFAC has provided some information relating to mentorship programmes. IFAC defines a mentor as follows (IFAC, 2010f: 27):

Professional accountants who are responsible for guiding and advising trainees and for assisting in the development of the trainees' competence.

The mentorship programmes can take place during university education programmes, as well as during the practical experience period. IFAC has not given information with regard to mentorship programmes during university education programmes. With regard to the practical experience period, IFAC has suggested that mentors should assist candidates in the acquisition/development of pervasive qualities and skills, which can be assessed by the mentor as follows (IFAC, IEPS3, 2010f: 210, 214):

- Direct observation of trainees' work;
- Third party reports on trainees' work;
- Discussion with trainees of their work and learning; and a
- Formal interview.

These mentoring assessment methods must be supported by a training record, learning log, learning diary or a portfolio of evidence that allows mentors to provide continuous feedback to their candidates (IFAC, IEPS3, 2010f: 214). Mentoring relationships result in the acquisition/development of ethical sensitivity and judgement, by having mentors act as role-models (IFAC, IEPS 1, 2010f: 115).

Continuous assessment should take place before the final assessment of competence (IFAC, IES 6, 2010f: 65), since it is impractical to assess all competencies in one assessment (IFAC, IES 6, 2010f: 67). IFAC has remarked that assessments should “cover a sufficient amount of the whole range of professional knowledge, professional skills, and professional values, ethics and attitudes” (IFAC, IES 6, 2010f: 66). Moreover, it is also important that pervasive qualities and skills are assessed before the final qualifying examination; if not, candidates will not see the value in applying themselves to these competencies (Cargill, *et al.*, 2010: 3; Brown & Glasner, 1999 and IFAC, 2004, as quoted in Cargill, *et al.*, 2010: 17).

IFAC member bodies must ensure that candidates are formally assessed by way of a final assessment before qualifying as professional accountants. The final assessment should be as close to the end of the qualification period as possible in order to ensure the acquisition/development of all competencies. A significant portion of this assessment should be in a recorded form (IFAC, IES6, 2010f: 65-67).

IFAC has communicated in one of its published Exposure Drafts (hereafter ED) that assessment of competence can be achieved using various delivery assessment methods. This suggests that the scope of the final assessment before qualification should not be restricted to a single final assessment (IFAC, 2011a: 4/5), but should include a variety of alternatives consisting of the following (IFAC, 2011a: 11):

- A single multi-disciplinary examination conducted at the end of IPD;
- A series of examinations that focus on different areas of competence, conducted through or at the end of IPD; and
- An evaluation at the end of IPD of the outcomes of a series of formal education and workplace performance assessment activities.

Furthermore, the assessment methods must suit the competencies that are being assessed and can be in the form of written examinations, oral examinations, objective tests, computer-based assessment, self-assessment, workplace performance assessment or a review of the portfolio of evidence of workplace activities (IFAC, 2011a: 12). In addition, IFAC has stated that “assessment may be undertaken by a variety of education providers, including member bodies, employers, regulators, licensing bodies, universities, colleges, private education providers and by the professional accountants themselves” (IFAC, 2011a: 11).

IFAC's view in this respect, as noted in its ED, is echoed in the accounting profession. Several methods of assessment are needed to ensure that candidates demonstrate all the pervasive qualities and skills (Albrecht, *et al.*, 1994: 408; McConnell & Milne, 2001: 76; IFAC, 2002a: 244, as quoted in Botes, 2005: 96; IFAC, IES5, 2010f: 59; Huba & Freed, 2000, as quoted in Lusher, 2010: 6). It has been acknowledged that there is no one individual method of assessment that can assess all the competencies required as a professional accountant (Innovative Accounting Training and Assessment Tools (hereafter INNOAT), 2011: 12). Gammie and Lines (2004: 131) reaffirm that IFAC member bodies must select an array of assessment methods to address the necessary competency areas of professional skills and professional values, ethics and attitudes. A variety of methods can successfully deliver competency-based education for professional accountants, and thus an array of teaching, learning and assessment methods should be used, allowing candidates various opportunities to demonstrate their competence (CICA, 2002: 9, 24). CPA Australia has acquiesced to this by stating that the programmes must allow for the "flexibility of learning and delivery modes" in producing competent CPAs (CPA, 2011: 1). Member bodies should therefore develop several assessment methods before the final qualifying examination (Cargill, *et al.*, 2010: 73).

## **2.11 CAGE member bodies' methods for the acquisition/development and assessment of pervasive qualities and skills**

Section 2.7 of this dissertation addressed CAGE member bodies' inclusion of pervasive qualities and skills in their qualification models. CAGE member bodies' methods of acquisition/development and assessment are very relevant to this dissertation, as SAICA would want to maintain its reciprocity status with these bodies. This section will now discuss the methods of acquisition/development and assessment used by these bodies in addressing the pervasive qualities and skills in their qualification models; as credence can be placed on these delivery methods by SAICA-accredited academic providers in their education programmes.

### **2.11.1 CICA**

CICA's competency-based qualification model focuses not only on what students must know, but also on what they can do with that knowledge when equipped with specific competencies and pervasive qualities and skills (CICA, 2010b: 4; Cargill, *et al.*, 2010: 50). The qualification route consists of the following components (set out in Table 2.22). These components must all be successfully completed for an individual to be admitted as member of CICA (CICA, 2010a: 1).

**Table 2.22 CICA’s competency-based qualification route (CICA, 2010a: 1):**

<b>Formal competency-based academic and professional education</b>	Acquired through recognized academic and professional education programs delivered by universities and by the profession’s four regional delivery systems;
<b>Ongoing evaluation and simulation</b>	Help candidates develop competencies and assesses their readiness for entry to the CA profession;
<b>Uniform Evaluation</b>	All candidates must pass in order to enter the profession, challenges candidates to demonstrate competence by responding to simulations – business cases that are representative of the kinds of challenges faced by entry-level CA;
<b>Practical experience</b>	Acquired through a term of employment of a minimum of three years, including graduate-level professional education, with a CA Training Office recognized by the profession.

The formal competency-based academic and professional education provides candidates with the knowledge base to acquire/develop competencies and demonstrate competence (CICA, 2011b). Only at the end of the practical experience period would candidates be expected to demonstrate all the pervasive qualities and skills when they sit for the UFE (CICA, 2010b: 31). The CA qualification route was designed to enable candidates to have various opportunities to acquire/develop and be assessed on the CA competencies (CICA, 2006: 5). From this it is evident that pervasive qualities and skills are acquired/developed and assessed during the entire qualification route and that all elements are important to the attainment of competence (CICA, 2011c).

CICA has stated that the practical experience period would result in candidates being able to (CICA, 2010b: 5):

- Apply theoretical knowledge and reinforce technical knowledge;
- Develop and exercise judgement, initiative, and executive and administrative abilities;
- Develop an appreciation of and commitment to standards of integrity, ethics and independence;
- Respond to client and/or business needs and identify critical issues and solve problems in real situations;
- Develop an entrepreneurial spirit; and
- Enhance professional communication and interpersonal skills.

CICA has also conveyed the notion that the following competencies can be emphasized during the practical experience period: professionalism; independence; objectivity; life-long learning; standards and codes of conduct; analytical skills; intellectual; judgement ability; professional scepticism; evidence gathering and evaluation skills; understanding of business and financial processes; dealing with different subject matter and professions; and rigorous documentation practices (CICA, 2010b: 5).

During the practical experience period, the pervasive qualities and skills and specific competencies are recorded in a record of qualifying experience. This record of qualifying experience allows mentors to monitor candidates' acquisition/development of competencies (CICA, 2010b: 35; CICA, 2010c: 18). Assessment of competencies takes place on a continuous basis throughout the academic and professional education and the practical experience period (CICA, 2011b). As a result, prior to the final assessment of competence, the UFE, candidates would be exposed to all the CA competencies through simulated business cases, role-playing exercises or interaction with academic providers (CICA, 2010a: 2).

The UFE is a three-day case-study examination, described as the most important element in acquiring/developing and assessing CA competencies as set out in CICA's Competency Map (CICA, 2010a: 1; CICA, 2011a: 2). The UFE gives candidates the opportunity to demonstrate their competence in a simulated business challenge, similar to what a CA would be faced with in the business environment (CICA, 2010a). The CICA Competency Map specifically focuses on competencies, which will be assessed in the UFE (CICA, 2010a: 2; Cargill, *et al.*, 2010: 38).

During the UFE, candidates may make use of a computer during each of the three-day papers (CICA, 2011a: 2, 6). The first paper consists of a five-hour single comprehensive business simulation, followed by the second and third four-hour papers that consist of more than two multi-subject simulations (CICA, 2011a: 2). The competencies are interrelated and multi-dimensional, resulting in each of the three simulations challenging the demonstration of competencies in a number of areas, which have not been specifically stated by CICA. In each simulation, candidates are required to demonstrate their proficiency in pervasive qualities and skills as well as specific competencies. No indication has been given as to the number of marks allocated to pervasive qualities and skills, but rather that these qualities and skills must be demonstrated at all times and in a manner relevant to each simulation (CICA, 2011a: 5). CICA have specifically stated the following concerning pervasive qualities and skills to their candidates sitting for the UFE as set out below.

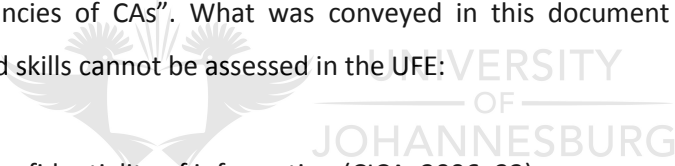
**Table 2.23 Pervasive qualities and skills relevant to the UFE (CICA, 2011a: 5):**

You will be required to demonstrate a number of professional skills. Consider skills such as “develops solutions”, “analyzes information and ideas”, and “communicates effectively and efficiently”. These skills all contain a number of subsets that will be essential in composing successful responses to UFE simulations.

In addition, you will be required to demonstrate the skill “integrates ideas and information from various sources” in developing successful, professional responses to UFE simulations. Integration is also an inherent component of many other professional skills (e.g., “decisions/recommends/provides advice”). Each simulation will contain a number of issues that you must examine in relation to one another and as a whole.

A professional response to simulations will also require you to exercise professional judgement – an inherent component of many of the skills described in *The UFE Candidates Competency Map*. “Judgement” is the process of making a choice or decision leading to action. “Professional judgement” is judgement exercised within a framework provided by applicable professional standards. You are expected to exercise professional judgement to the extent appropriate in responding to UFE simulations. Because there is often no single irrefutable answer to a business problem, the exercise of professional judgement is critical in identifying the “best” answer given the particulars of the specific simulation.

In 2006 CICA issued a document “The CA candidates Competency Map: Understanding the professional competencies of CAs”. What was conveyed in this document is that the following pervasive qualities and skills cannot be assessed in the UFE:

- 
- Protects the confidentiality of information (CICA, 2006: 32).
  - Maintains and enhances the profession’s reputation. Only the sub area “performs work to a high standard of quality” can be assessed in the UFE (CICA, 2006: 33).
  - Treats others in a professional manner (CICA, 2006: 38).
  - Identifies the needs of internal and external clients (CICA, 2006: 41).
  - Observes and analyses activities (CICA, 2006: 45).
  - Seeks and shares information, facts and opinions through presentation and discussion (CICA, 2006: 52).
  - Presents information to groups effectively (CICA, 2006: 54).
  - Leads effective meetings (CICA, 2006: 55).
  - Recruits and hires professional staff (CICA, 2006: 57).
  - Provides leadership (CICA, 2006: 58).
  - Supervises and coaches professional staff and evaluates their performance (CICA, 2006: 58).
  - Facilitates group processes such as planning, problem solving and conflict resolution (CICA, 2006: 59).
  - Negotiates (CICA, 2006: 60).

- Manages and internal functional areas e.g., treasury, internal audit, legislative audit entity of the federal government or provincial government (CICA, 2006: 61).
- Uses technology efficiently and effectively (CICA, 2006: 62).
- Creates or contributes to the service area(s) of the particular CA practice (CICA, 2006: 64).
- Becomes knowledgeable about the client (CICA, 2006: 65).
- Applies knowledge to identify and discuss critical business issues (CICA, 2006: 65).
- Promotes, designs, and negotiates professional services (CICA, 2006: 66).
- Manages a practice area in a professional service firm (CICA, 2006: 67).
- Plans to fully meet all client expectations in each assignment (CICA, 2006: 68).
- Analyses and advances own professional development and that of the engagement team members (CICA, 2006: 68).
- Confirms whether client expectations are met (CICA, 2006: 69).
- Captures, communicates, and implements “lessons learned” from each engagement (CICA, 2006: 69).
- Finalizes the engagement (CICA, 2006: 70).

### **2.11.2 NZICA**

Information pertaining to the acquisition/development and assessment methods for the new joint qualification model between NZICA and ICAA was not available to the public as at the end of December 2011, since this new model will be launched only in 2013. But what has been conveyed is that the new qualification model will consist of blended learning such as face-to-face workshops, encouraging the integration of specific competencies and the development of other competencies such as teamwork, communication and presentation skills (NZICA, 2011d). Given that the information pertaining to the new qualification model is not yet available to the public, the current qualification models’ delivery methods will be documented.

Admission requirements for membership of NZICA currently entails that candidates complete an academic programme, a practical experience programme and a professional competence programme, as depicted in Table 2.24 below (NZICA, 2007: 1).

**Table 2.24 NZICA’s admission requirements as a professional accountant (NZICA, 2007: 1):**

<b>Programme length</b>	7 years
<b>Academic study programme</b>	Four-year, degree-level recognised programme at an accredited tertiary institution
<b>Practical experience programme</b>	12 months of general practical experience, 24 months of specified practical experience in an ATO with an Institute-registered mentor
<b>Professional competence programme</b>	Foundations programme Professional Accounting School (PAS) and Professional Competence Examination 2 (PCE 2)

The focus of the academic study programme is the transfer of knowledge, and consequently only includes the transfer of specific competencies (NZICA, 2011b). On the other hand, the practical experience programme and the professional competence programme, which both take place after university, include the transfer of both specific competencies and pervasive qualities and skills (NZICA 2008: 6; NZICA, 2011e). As a result NZICA’s Competency Framework relates to the practical experience period (Cargill, *et al.*, 2010: 38).

The practical experience programme gives candidates the opportunity to build on their academic studies by applying specific competencies in practical situations. Practical experience specifically develops professional values, ethics and attitudes in a real business context (NZICA, 2007: 3).

Candidates can “exercise, develop and apply specific professional skills and competencies”, which include the following (NZICA, 2007: 18):

- Personal skills: Initiative, independent and objective thinking and self-learning skills.
- Technical skills: Literacy, numeracy, IT proficiency and technical accounting skills.
- Analytical ability: Problem identification, organising, analysing and interpreting of information and problem solving.
- Business judgement: Understanding relationships, integrating and synthesising knowledge, evaluation, professional judgement and decision-making.
- Interpersonal skills: Communication, negotiation and influence, team work and leadership, and political acumen.


NZICA believes in the importance of a mentorship relationship during the practical experience programme and trusts that a mentor will act as role-model and demonstrate a high level of



professionalism. Mentors review and approve candidates' training logs to ensure that the specific competencies and pervasive qualities and skills have been acquired/developed (NZICA, 2007: 2, 6-8).

The professional competence programme comprises self-study and a two-day workshop. Assessments during this period include presentations by candidates, debates, group discussions, role-playing exercises, written assignments and workshop participation (Advanced Business Education Limited, 2008: 11, as quoted in Cargill, *et al.*, 2010: 46). This programme is open to candidates who have completed their academic study programme and the practical experience period and specifically addresses competencies essential to a CA such as behavioural, cognitive and interpersonal skills (Crombie, Dixon, Jackman & Rainsbury, n.d.: 4, 9).

In 2002, a study was conducted where graduates of the professional competence programme and mentors of these graduates alike were asked whether the professional competence programme improved graduates' ability to demonstrate eight competencies at a level expected of a CA. Graduates and mentors had to respond on a five-point Likert scale where one indicated a "significant improvement" and five indicated "no improvement". The following competencies were included in the study (Cotton, *et al.*, 2002: 13, 20):

- 
- Identify and solve business problems in the unstructured business environment;
  - Communicate in writing and verbally;
  - Demonstrate ethical behaviour;
  - Research, analyze and synthesize information;
  - Work in a team and where necessary take a leadership role;
  - Organize themselves, peers and subordinates to achieve goals within deadlines;
  - Integrate knowledge in accounting sub-disciplines to arrive at informed accounting judgements in a range of business contexts; and
  - Understand the work in a range of other business disciplines within an organizational context.

Based on the results of this study, for all eight competencies listed above, except for "demonstrate ethical behaviour", graduates indicated a mean rating of between two and three. However, for "demonstrate ethical behaviour" a mean score of 3.24 was indicated by graduates. The mentors indicated a mean rating of less than three for the following competencies: demonstrate ethical behaviour; research, analyse and synthesize information; and integrate knowledge in accounting

sub-disciplines to arrive at informed accounting judgements in a range of business contexts. For all other competencies, mentors indicated a mean rating of above three (Cotton, *et al.*, 2002: 13, 20).

In addition, graduates and mentors had to rank the importance of other vehicles in assisting with the acquisition/development of the eight competencies above. The vehicles included: life experience, tertiary education, on the job experience, career mentoring, the professional competence programme and formal training classes. The vehicle “on the job experience” addressed the following competencies most effectively as indicated by graduates: identify and solve business problems in an unstructured business environment; work in a team and where necessary take a leadership role; organize themselves, peers and subordinates to achieve goals within deadlines; integrate knowledge in accounting sub-disciplines to arrive at informed accounting judgements in a range of business contexts; and understand the work in a range of other business disciplines within an organizational context. For the competencies communicate in writing and verbally, and research, analyse and synthesize information, the vehicle “tertiary education” was found to acquire/develop these competencies most effectively, while ethical behaviour was most effectively addressed through life experience. The mentors, on the other hand, found that the vehicle “on the job experience” most effectively enabled the acquisition/development of all competencies except for ethical behaviour, which they indicated as most effectively addressed during the “professional competence programme” (Cotton, *et al.*, 2002: 24/25).

In 2004 a similar study was conducted whereby graduates of the professional competence programme and mentors of these graduates alike were asked for their perceptions on the relevance of certain competencies in the workplace and to what extent the programme improved graduates’ ability to apply these competencies in the workplace. Graduates and mentors alike had to respond on a six-point Likert scale, where one indicated “highly relevant” and six “not relevant”. The same eight competencies as above were included in this study, but in addition to these there were a further two competencies, namely critical thinking and maintain currency of technical skills. Based on the results of the study, for all 10 competencies graduates and mentors alike found these competencies were relevant to the workplace, since an overall mean rating of 2.12 and 2.07 by graduates and mentors respectively was obtained. With regard to whether this programme improved candidates’ ability to apply these competencies in the workplace, mean ratings of 2.92 and 3.06 were obtained by graduates and mentors respectively (Crombie, *et al.*, n.d.: 4, 9, 11).

As with the above 2002 study, graduates and mentors had to rank the importance of certain vehicles in acquiring/developing the 10 competencies in the 2004 study above. The same vehicles were used in the 2004 study. For the competencies, namely demonstrate ethical behaviour; work in a team and where necessary take a leadership role; organize themselves, peers and subordinates to achieve goals within deadlines; and apply critical thinking, graduates indicated that “life experience” most effectively acquired/developed these competencies. “On the job experience” was the most effective vehicle for acquiring/developing the following competencies as indicated by the graduates: identify and solve business problems in an unstructured business environment; integrate knowledge in accounting sub-disciplines to arrive at informed accounting judgements in a range of business contexts; and understand and work within a range of other business disciplines within an organizational context. On the other hand, “tertiary education” was indicated as the most effective vehicle in addressing the two competencies communicate in writing and verbally; and research, analyse and synthesize information, while graduates indicated that “maintain currency of technical skills” was most effectively acquired/developed through “training courses” (Crombie, *et al.*, n.d.: 17).

The mentors’ views were not in agreement with the graduates, as they indicated that ethical behaviour was most effectively acquired/developed through “tertiary education”, while maintaining currency of technical skills was most effectively addressed through “life experience”. “Career planning” was indicated as the most effective for the competencies identify and solve business problems in an unstructured business environment; integrate knowledge in accounting sub-disciplines to arrive at informed accounting judgements in a range of business contexts; and understand and work within a range of other business disciplines within an organizational context. “Training courses” was indicated as most effective for the two competencies communicate in writing and verbally; and research, analyse and synthesize information. The remainder of the competencies were indicated as most effectively acquired/developed through the “professional competence programme”(Crombie, *et al.*, n.d.: 17).

The professional competence case study examination is the final examination before entry into the profession. This examination assesses competencies by integrating specific competencies and pervasive qualities and skills (Cargill, *et al.*, 2010: 46). Candidates receive background information relating to the entity or industry prior to sitting the examination, allowing them to demonstrate professional skills and attributes in a related real-life business context. NZICA believes that the following competencies are assessed during the examination: identifying and solving of business problems, communicating effectively verbally and in writing, demonstrating ethical behaviour,

applying critical thinking skills, working effectively in a team, leadership ability, integrating knowledge across accounting sub-disciplines and other business disciplines, analysing and synthesising of information and maintaining of currency of technical skills (NZICA, 2011c).

### **2.11.3 ICAA**

Information pertaining to the acquisition/development and assessment methods for the new joint qualification model between NZICA and ICAA was not available to the public as at the end of December 2011, since this new model will be launched only in 2013. Given that the information pertaining to the new qualification model is not yet available to the public, the current qualification models' delivery methods will be documented.

In order to become a member of ICAA, academic training and practical experience must be completed (ICAA, 2011g). This can be completed by both accounting and non-accounting discipline candidates (Cable, Evans, Mead & Tindale, 2009: 599). The practical experience requirements of the qualification model have been set out below (ICAA, 2011g):

- Complete three years full-time (or part-time equivalent) experience in a relevant accounting role at an Institute accredited organisation;
- Be continuously mentored by an Australian Chartered Accountant or a member of an Institute recognised overseas accounting body; and
- Demonstrate the required levels of technical and non-technical competency outlined in the Candidate Practical Experience Activity Log.

During academic training, candidates have to complete four specific competency modules and one pervasive qualities and skills module called "ethics and business application". This fifth module combines the learning from the other four specific competency modules and can only be commenced once the specific competencies have been completed. The fifth module allows candidates to draw on knowledge gained in the previous modules and enables candidates to solve business problems. The ethics and business application module can commence only once candidates have attended three focus sessions and passed an examination. ICAA has stated that once candidates have completed this module, they would have developed the ability "to deliver sound professional judgement within a business context", "analyse information" and "identify issues, interpret data, make decisions and respond to questions" (ICAA, 2011f).

Practical experience, on the other hand, allows candidates to encounter real-life work experiences, by solving problems, making decisions, working in teams, communicating and building relationships. In this environment values, ethics and attitudes can be applied and assessed (ICAA, 2008: 5). Academic training and practical experience are completed simultaneously, therefore allowing candidates to demonstrate pervasive qualities and skills in the workplace (ICAA, 2008: 6; ICAA, 2010c). The acquisition/development of competencies is recorded in an activity log under the guidance of a mentor (ICAA, 2008: 3, 6; Cargill, *et al.*, 2010: 57; ICAA, 2011c). Mentors assist in finding suitable activities where candidates can acquire/develop competencies (ICAA, 2008: 11). The activity log is signed off by the mentor on a quarterly basis as proof that competencies were achieved (ICAA, 2008: 3, 7, 11; Cargill, *et al.*, 2010: 58). The ICAA has posited that during practical experience, the mentor and the candidate play a key role. The candidates' role "is to develop and track the attainment of key workplace competencies" during the three years, while the mentors' role "is to support and guide" in the development of knowledge skills and attributes (ICAA, 2011e).

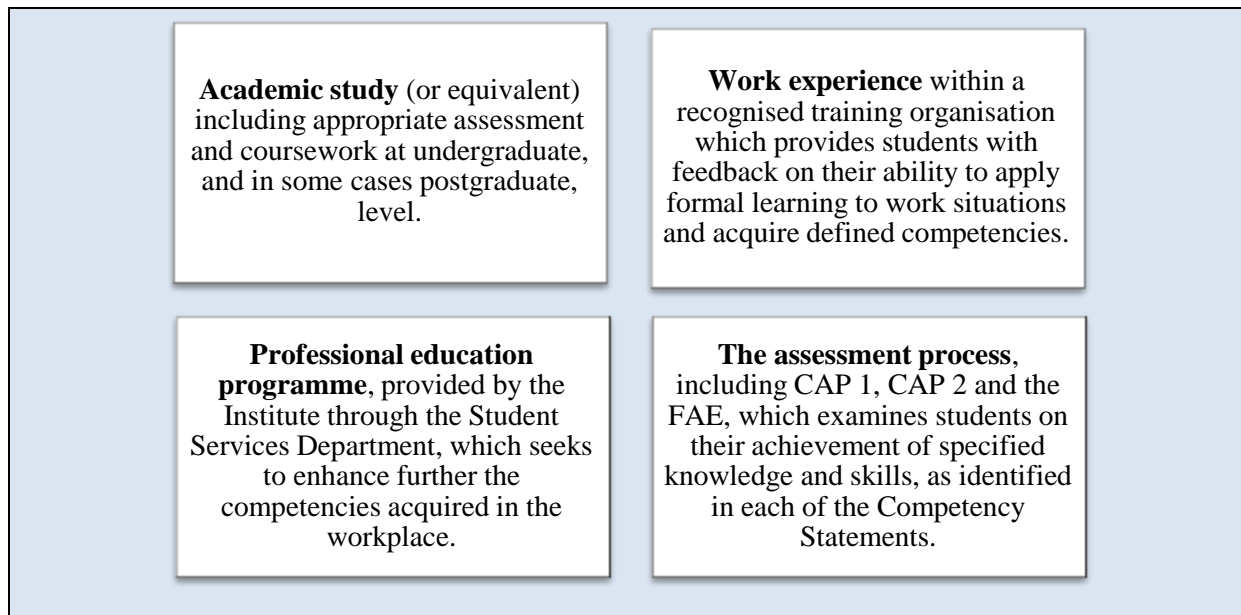
Pervasive qualities and skills should be addressed through an array of methods, including teamwork and individual exercises, self-study materials and on-line learning (ICAA, 2002b: 1, as quoted in Howieson, 2003: 93).

Information pertaining to the final examination could not be found on ICAA's website. ICAA knowledge centre was therefore e-mailed to assist in their regard. They directed the researcher to ICAA's members' handbook. The only information that could be sourced from this handbook is that the assessment for the specific competency areas consists of focus sections, a project and an examination, constituting a weighting of 10%, 20% and 70% respectively. With regard to the ethics and business application module, the assessment consists entirely of an examination (ICAA, 2011a: Section 8). Details about the method of assessment were not provided.

#### **2.11.4 ICAI**

ICAI has noted that competencies can be acquired/developed and assessed in a variety of ways (ICAI, 2009: 6, 11; Cargill, *et al.*, 2010: 36; ICAI, 2010a), and consequently a number of elements are required in order for an individual to qualify as a CA, namely academic study, work experience, a professional education programme, and an assessment process (ICAI, 2009: 6; Cargill, *et al.*, 2010: 36; ICAI, 2010a). Integrating these elements can assist in the acquisition/development and

assessment of the required competencies (ICAI, 2009: 6; ICAI, 2010a; ICAI, 2011a). ICAI defines these elements as follows, as set out below in Figure 2.1 (ICAI, 2009: 6).



**Figure 2.1:** ICAI's elements in the qualification process

**SOURCE:** (ICAI, 2009: 6)

The CA diary compiled during the practical experience period is part of ICAI's outcomes-based qualification process. Candidates record their acquisition/development of competencies (both pervasive and specific) acquired in the workplace. The CA diary results in self-reflection and self-evaluation by candidates, and allows mentors to track the progress of competencies. Candidates complete the CA diary every two months or on completion of an assignment. Mentors meet with candidates on a semi-annual basis, so that a plan can be implemented to achieve the required competencies (ICAI, 2005; ICAI, 2009; ICAI, 2010c). The supervision provided by the mentor is expected to result in the acquisition/development of professional values, personal and interpersonal attributes as well as technical and functional competencies (ICAI, 2010b). Furthermore, mentors are expected to encourage values and integrity (ICAI, 2007) and act as role-models by sharing experiences and knowledge (ICAI, 2005).

A process of continuous assessment occurs before the FAE into the profession. ICAI believes that "certain skills are better assessed outside the traditional end-of-year examination" (ICAI, 2011b). The continuous assessment consists of practical assignments, personal research and open- and closed-book case-study examinations (ICA, 2011c).

The FAE is an integrated case study, with workshops and cases combining knowledge, skills and values that have been acquired/developed earlier in the qualification route (ICAI, 2009: 8; ICAI, 2011d). This case study is open-book and focuses on the assessment of knowledge and the application thereof, rather than the regurgitation of facts, rules and regulations (Cargill, *et al.*, 2010: 43). It assesses candidates' total competence and completes the CA qualification route (ICAI, 2009: 8; ICAI, 2011d).

#### **2.11.5 ICAS**

ICAS qualification route is somewhat different to those of the preceding member bodies. Candidates can either enter the training contract on completion of secondary education or they can obtain an accounting or non-accounting degree and then enter the training contract (ICAS, 2010a; ICAS, 2010b).

The latter route involves candidates entering a three-year training contract, during which education, practical experience and assessment all take place (ICAS, 2010c). The former route entails five years of education, practical experience and assessment (ICAS, 2010e). Classroom lectures are believed to be the most effective method for candidates to apply competencies to a work situation (ICAS, 2010d).

As mentioned in section 2.7.5 above, ICAS has four education areas in its qualification model. The TC education area involves the acquisition of a knowledge base and consists purely of specific competencies and takes place in the first year of the qualification programme (ICAS, 2011b: 3; ICAS, 2011e: 4). Candidates who hold a degree are exempted from the TC education area. Candidates who have only secondary education or who hold Association of Accounting Technicians membership have to complete this course, which involves various delivery methods such as classroom teaching and lecture-driven workshops (ICAS, 2011b: 5/6). During the TC programme, continuous assessment takes place in the form of multiple-choice questions, case studies and essay questions (ICAS, 2011b: 8). As mentioned earlier, the TC education area comprises only specific competencies, and as a result these methods will be used in the delivery of specific competencies.

The TPS education area takes place in the second year of the qualification programme and develops practical skills in specific competency areas (ICAS, 2011e: 4). It focuses on providing candidates with the ability to provide advice to clients, which is delivered through tutor-driven workshop sessions

(ICAS, 2011f: 6). This programme makes use of continuous assessment in the form of mock examinations assessing specific competencies and the ability to communicate effectively (ICAS, 2011f: 9, 13). Furthermore, the TPS area aims to equip candidates with practical work-related competencies (ICAS, 2011f: 3).

In addition to the above delivery methods, ICAS has a CA blended learning environment, which provides on-line study support materials for candidates during the TC and the TPS education programmes. This support is in the form of on-line quizzes, multiple-choice questions and assignments (ICAS, 2011g).

The TPE education area, in the third year of the qualification model, combines specific competency areas addressed in the prior two education areas and assesses candidates' ability to provide professional advice to stakeholders, similar to what would be done in a real business situation (ICAS, 2011d: 4). At the end of the TPE programme, candidates should be able to do the following (ICAS, 2011d: 9; ICAS, 2011e: 14):

- Update, evaluate and integrate the knowledge and skills acquired at TC and TPS;
- Develop professional solutions to business problems involving skills in judgement, analysis, communication and presentation;
- Report solutions to business problems in an appropriate manner;
- Evaluate business plans and appraise the related strategy from all stakeholders' perspectives;
- Tailor advice appropriate to the business' scale and sector;
- Give value-added advice on business improvements;
- Advise on the development of improved business structures and evaluate personal financial structures; and
- Exercise ethical judgement.

The methods involved in addressing the competencies above are business case studies and using tutors who have commercial experience and can provide a mix of business perspectives. Competencies are assessed in a multi-disciplinary case study and "requires candidates to produce a concise piece of business writing" (ICAS, 2011d: 4-6, 8).

During the TC, TPS and TPE education areas, it is expected that candidates actively participate and contribute towards discussions and always behave in a professional manner (ICAS, 2011b: 6; ICAS, 2011d: 6; ICAS, 2011f: 6;).



The business ethics assignment education programme is a home-based exercise. Candidates are presented with a case study involving ethical dilemmas for certain of the characters in the case study. The home-based exercise can be discussed with peers, but a final essay should be produced by the candidate. In answering this essay the candidates would be expected to (ICAS, 2011c):

- Identify the ethical dilemmas;
- Analyse each ethical dilemma and discuss potential actions that would be taken;
- Consider the impact of each act on stakeholders; and
- Recommend a solution for the action taken.

The business ethics education programme is not only a separate programme, but should also be incorporated into the three other education areas (ICAS, 2011e: 4). After this programme candidates should be able to do the following (ICAS, 2011e: 15):

- Explain the nature of ethics and its significance in the business environment.
- Identify and explain the consequence of unethical behaviour to the individual, the profession and society.
- Appreciate the need to approach decision making in business using an ethical framework.
- Develop arguments and understand the perspective of others in considering ethical issues.
- Describe the content of professional ethics codes.

From this it is evident that the first two education areas of the ICAS consist of specific competencies, while the TPE and business ethics area is where pervasive qualities and skills are incorporated into the qualification model.

ICAS uses an achievement log during the practical experience period. Candidates are active participants in the learning process by recording their acquisition/development of competencies. Mentors verify the data and sign off the achievement log that the competencies were in fact achieved annually (Gammie & Joyce, 2009: 450/451).

In her study, Hamilton (2007: 13, 17, 34) examined the success of using of an achievement log by aspirant ICAS members in acquiring/developing competencies. Hamilton is of the view that aspirant ICAS members each have different experiences during their qualification route because of varying academic qualifications, support programmes, client deadlines, client portfolios and rotations between departments. This results in competencies being acquired/developed at different stages in

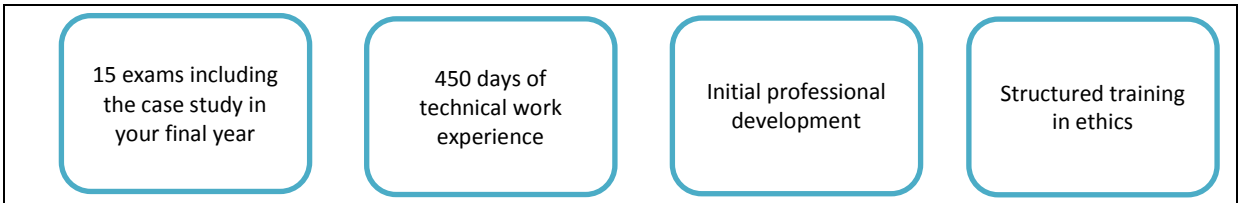
the qualification process (Hamilton, 2007: 32, 60, 98). Various interrelationships develop because of the achievement log. These relationships can be formal or informal. The formal relationships are between an aspirant CA and their senior, where work needs to be completed within a certain timeframe. The informal relationships that develop are between the aspirant CA and the client, and other aspirant CAs at different levels in their training contract and peers. Hamilton is of the view that informal relationships have a greater impact than formal structures on aspirant professional accountants' development (Hamilton, 2007: 91, 104/105).

In the accounting profession there will always be time pressures in the form of study deadlines, home exercise submissions, work deadlines, being accountable for your time and being time efficient. Time management and self-management can be acquired/developed by candidates when documenting their use of time in an achievement log (Hamilton, 2007: 100, 123). During the practical experience period, candidates manage work and study, and adapt to the firm's culture (Hamilton, 2007: 123). In some instances, candidates are expected to work in a group and in other instances by themselves; these are all competencies that are documented in the achievement log (Hamilton, 2007: 138) which can thus be assessed by mentors.

ICAS's final qualifying examination is a simulated business case study. This examination can only be attempted once candidates have completed their education programme and practical experience period.

### 2.11.6 ICAEW

ICAEW, similar to ICAS, allows candidates to enter a training contract after completion of their secondary education or after they have obtained an accounting or non-accounting degree (ICAEW, 2010d; Cargill, *et al.*, 2010: 25). However, there are four essential elements to becoming a member of ICAEW. These are depicted below in Figure 2.2.



**Figure 2.2:** ICAEW's four essential elements to becoming a professional accountant (*adapted*)  
**SOURCE:** (ICAEW, 2010a)

ICAEW has indicated that during technical work experience candidates will have the opportunity to acquire/develop and be assessed on the pervasive qualities and skills (Cargill, *et al.*, 2010: 26; ICAEW, 2010a).

In 2002, ICAEW highlighted that using the internet and on-line seminars can assist in reproducing complex work situations. Moreover “the internet offers possibilities that will not only improve effectiveness and efficiency of learning but will also help meet the ever-changing and increasingly demanding requirements of modern society on the accountancy profession” (ICAEW, 2002: 10/11).

During the IPD stage, trainees are required to complete a training log, which must be signed off by a mentor on a six-monthly basis. This training log contains four areas of pervasive qualities and skills, which must be acquired/developed by the trainee and consequently assessed by the mentor, as documented in Table 2.25 (ICAEW, 2011: 2-7).

**Table 2.25 ICAEW’s pervasive qualities and skills in the training log (ICAEW, 2011: 2-7):**

<p>Ethics and Professionalism</p> <ul style="list-style-type: none"> <li>▪ Ethics and personal conduct</li> <li>▪ Understanding of the profession</li> </ul>	<p>Business Awareness</p> <ul style="list-style-type: none"> <li>▪ Personal skills</li> <li>▪ Organisational skills</li> <li>▪ Commerciality</li> </ul>
<p>Personal Effectiveness</p> <ul style="list-style-type: none"> <li>▪ Personal attributes and abilities</li> <li>▪ Communication</li> <li>▪ Interpersonal skills</li> </ul>	<p>Professional Judgement</p> <ul style="list-style-type: none"> <li>▪ Analysis</li> <li>▪ Professional knowledge and skills</li> <li>▪ Data gathering</li> </ul>

The 15 examinations can be broken down into a professional stage, consisting of 12 examinations assessing knowledge modules and core concepts, and an advanced stage, consisting of two technical examinations and a case study (ICAEW, 2010b: 3). The case study is multi-disciplinary and is attempted in the final year of the training contract, allowing candidates to integrate and apply specific competencies and pervasive qualities and skills (ICAEW, 2010c: 4/5). Candidates are given information on an industry or business environment on which the case study is based in advance of the examination, allowing candidates to perform additional research which can be taken into the examination setting. The case study involves a real business situation, with no fixed solution. The case study could comprise letters, reports or information arising from a meeting, business plan or a transaction, which would entail the submission of reports or preparing for a meeting. Similar to a real business situation, professional accountants would (ICAEW, 2010b: 3; ICAEW, 2010c: 13):

- Be given certain materials in advance of the meeting;
- Complete some of the work prior to the meeting;
- Be unfamiliar with the questions that may be asked in the meeting;
- Complete certain questions or assignments as a result of the meeting; and
- Give answers on the matters discussed in the meeting.

The case study assesses analysis, synthesis, development of conclusions, commercial and ethical considerations and the application of professional judgement (ICAEW, 2010b: 3; ICAEW, 2010c: 13). In addition to these competencies, ICAEW has noted that the following professional skills will be assessed (ICAEW, 2010c: 14):

- Cognitive, analytical and evaluative skills including:
  - Identification of business, technical and ethical issues;
  - Application of technical knowledge to identified issues;
  - Understanding of scenario and wider business issues;
  - Understanding of the relevance of data and information based on learnt, experienced and inferred knowledge;
  - Selection of appropriate analytical tools;
  - Analysis of requirements, situation and data;
  - Assessment of quality of information;
  - Candidate's balanced judgement of priorities, strengths, weaknesses, opportunities and threats;
  - Consideration of other perspectives, including, competitive reaction and internal reaction; and
  - Conclusions and recommendations based on evidence, implications, assumptions and information generated.
  
- Communication and articulation skills including:
  - Structure in presentation of data and written work;
  - Integration and positioning of data within and alongside written work;
  - Tact in presentation;
  - Objectivity in presentation; and
  - Format and language.

### 2.11.7 HKICPA

As mentioned earlier in section 2.7.7, the route to membership as an HKICPA member involves pre-entry education, professional accountancy education and practical experience (HKICPA, 2011c: 3).

The professional accountancy education consists of the four core modules and a final examination (HKICPA, 2011a). The requirements of these core modules entail the following (HKICPA, 2011b: 8):

- Self-study for about 14 weeks using study materials provided by the Institute;
- Attend and participate in two full-day workshops led by two workshop facilitators;
- Complete the workshops satisfactorily, via active participation, as a prerequisite to sit the module examination; and
- Pass a 3-hour open-book examination.

With regard to the two-day workshops, active participation is required from candidates, which will allow them to demonstrate competencies (HKICPA, 2011a). Pervasive qualities and skills can be acquired/developed through group activities and feedback provided by facilitators (HKICPA, 2011c: 9). The workshops are led by two facilitators running a class of not more than 25 candidates. These workshops' main focus is the acquisition/development of pervasive qualities and skills, through group activities including solving ethical problems, negotiation skills, enhancing presentation capabilities, case-study problem-solving, and analytical skills (HKICPA, 2011c: 7). The workshops should enable candidates to acquire/develop the following competencies: research skills, solving and analysing of problems, application of technical knowledge, learning from others' experiences, cognitive and behaviour skills, and communication ability (HKICPA, 2011c: 9).

Specific competencies and pervasive qualities and skills are integrated during the workshop sessions. Workshop facilitators will assess candidates on the following pervasive qualities and skills (HKICPA, 2011b: 51-57):

- Ability to communicate own thoughts in a structured manner and to listen attentively;
- Be punctual (i.e. arrive at the workshop on time and do not leave early except with the approval of the Institute or workshop facilitators);
- Work well with team members and workshop facilitators (i.e. interact with them in a constructive manner);

- Proactive participation (i.e. show willingness to take up roles in group discussion and raise questions or express ideas / opinions appropriately);
- Adhere to an ethical mindset and professional behaviour;
- Ability to lead a small team in group discussion;
- Ability to identify and resolve business ethical issues;
- Possess an enquiring mind;
- Ability to evaluate options and draw conclusions after considering all the pros and cons of each option;
- Ability to structure own presentation and to deliver a clear presentation;
- Ability to plan and manage a project; and
- Ability to negotiate to achieve mutually acceptable solutions.

The three-hour open-book examination comprises 50% case study questions and 50% essay and/or short questions (HKICPA, 2011a). Case-study questions assess candidates' analytical skills, ability to assimilate large volumes of information, to prioritize the data available and to use relevant information in their solutions. The case-study questions are based on practical situations, similar to what accountants may face in practice (HKICPA, 2011b: 22). Short questions test students' grasp of the entire breadth of the syllabus, while essays test candidates' depth of knowledge (HKICPA, 2011b: 23).

Practical experience, on the other hand, allows candidates to be supervised and guided. There is a three-way relationship among candidates, employers or supervisors and the institute. Candidates should demonstrate both specific competencies and pervasive qualities and skills, by adding to the competencies already acquired/developed during the pre-entry education (HKICPA, 2011c: 10). Candidates are required to enter their experiences gained during the practical experience period in a practical experience training record. The HKICPA has remarked that the training record is a competency-based delivery method, allowing candidates to record both specific competencies and pervasive qualities and skills (HKICPA, 2011b: 37).

After pre-entry education, professional accountancy education and practical experience, candidates would be eligible to write the final open-book examination comprising 75% case study and 25% essay (HKICPA, 2009; HKICPA, 2011a; HKICPA, 2011c: 7). The final multi-disciplinary examination assesses candidates' ability to integrate specific competencies and pervasive qualities and skills in dealing with simulated business challenges (HKICPA, 2011a; HKICPA, 2011b: 13; HKICPA, 2011c: 8).

HKICPA has expressed the view that, on completion of the education programme before the final examination, candidates should be able to do the following (HKICPA, 2010:11; HKICPA, 2011b: 51):

- Integrate and apply the knowledge and skills developed in the individual module syllabuses.
- Develop appropriate professional solutions to multi-faceted problems using skills in judgement, analysis, communication and presentation.
- Communicate and present solutions to business problems in an appropriate format.
- Formulate advice appropriate to the circumstances.
- Demonstrate an understanding of the fundamental principles of ethics and related decision making.
- Apply the code of ethics to different business circumstances.

The literature review above provided detail for each of the CAGE member bodies' qualification models with regard to the acquisition/development and assessment of pervasive qualities and skills. These delivery methods will be mapped to SAICA's pervasive qualities and skills in Chapter 3 and will be tested further in the empirical work. What was prevalent in the literature for the IFAC and for the CAGE member bodies, is that a range of methods should be used in the transfer of competencies. Furthermore that certain competencies can be acquired/developed and assessed only during the training programme. However, SAICA-accredited academic providers are expected to equip candidates with the pervasive qualities and skills before they sit for the revised Part I. Section 2.12 below, based on additional literature in the accounting profession, will thus provide further evidence on whether competencies can be acquired/developed and assessed during the education programme.

## **2.12 Acquisition/development and assessment of pervasive qualities and skills during the education programme**

IFAC has noted that not only "any one route on its own [referring to education and training routes]" can result in students being equipped with competencies" (IFAC, 2003b: 24). Moreover, IFAC has acknowledged that certain competencies are easier to acquire/develop during practical experience and can thus be more easily assessed in the work environment (IFAC, 2004: 1; IFAC, IES 6, 2010f: 65). In addition, the training programme ultimately facilitates candidates in demonstrating competence of professional knowledge, professional skills and professional values, ethics and attitudes (IFAC, IES6, 2010f: 66). SAICA has also expressed the view that the qualification model as a whole results in the acquisition/development of competencies (SAICA, 2008a).

Globally, in the accounting profession there are mixed views on whether education programmes solely result in the acquisition/development and assessment of pervasive qualities and skills. Some authors suggest that a university education is where pervasive qualities and skills are naturally developed (Hyland, 1994, as quoted in Gammie & Kirkham, 2008: 362): “universities are ideally placed, if they are so inclined, to offer the sorts of generic, life-long learning skills that will be essential for success in a world of rapid change” (Howieson, 2003: 70); and “the education system is the foundation on which every profession builds its quest for excellence and service” (ICAEW, 2002: 2).

Others aver that a combination of education programmes and practical experience programmes is key to the development of CAs (Allison, 1997: 1, as quoted in Paisey & Paisey, 2001: 29):

Chartered accountants of the future will need to exhibit skills gathered from the workplace and core knowledge gathered from the education process. It is not possible either to gather all skills and knowledge from only the workplace, nor ... to gather all skills and knowledge required from only a simulated education system.

Likewise, professional accountants need examinations and workplace experience (ACCA, 2008, as quoted in Cargill, *et al.*, 2010: 53). Gammie and Lines (2004: 11, 124) posit that not all competencies can be assessed at a university level, as some competencies can only be assessed in the work environment. Others confirm this view by arguing that pervasive qualities and skills are more easily addressed in the workplace (Garent, 1997, Raelin, 2000, Hancock, Howieson, Kavanagh, Kent, Tempone & Segal, 2009 and Jackling & DeLange, 2009, as quoted in Cargill, *et al.*, 2010: 25), and more effectively assessed (Cargill, *et al.*, 2010: 16).

Accountants already in practice in the US were asked about the five most important competencies that were acquired/developed in their undergraduate and graduate programmes, as well as during their post-university employment. The pervasive qualities and skills most acquired/developed pertaining to the undergraduate and graduate accountants have been grouped together below (Deppe & Hardy, 1995: 61, 62):



- Presenting views in writing;
- Presenting views through oral presentations;
- Presenting views in writing and identifying the ethical issues that may apply;
- Understanding economic, social and cultural aspects; and
- Working effectively in a group.

During post-university employment the following pervasive qualities and skills were most acquired/developed (Deppe & Hardy, 1995: 62):

- Solving real-world business problems in an unfamiliar setting;
- Presenting views in writing;
- Understanding the role of IT in solving business and accounting problems; and
- Exercising judgement to evaluate risks by solving real-world problems.

In a study performed by Berry, *et al.*, UNISA third-year accounting students were asked about the effectiveness of Open Distance Learning (hereafter ODL) institutions in equipping them with pervasive qualities and skills. The third-year accounting respondents consisted of students both studying and working in the accounting sector or commerce and industry and full-time students. The pervasive qualities and skills included in this study consisted of communication skills, working in a team, organizing and delegating tasks, assuming leadership positions, identifying and solving unstructured problems, developing basic financial literacy, finding creative solutions, integrating multidisciplinary knowledge to solve problems, performing critical analysis, pressure and time management skills, IT skills, awareness of social responsibilities, awareness of ethical responsibilities, commitment to life-long learning and awareness of the dynamics of the global economy. Students studying and working at the same time were more satisfied with the development of the competencies as listed above compared to the full-time students, except for the following competencies: integrate multidisciplinary knowledge to solve problems and awareness of the dynamics of the global economy, where full-time students felt more equipped in these areas. Berry, *et al.*, noted that the majority of students study and work, resulting in the acquisition/development of competencies during the workplace environment supplementing classroom teaching (Berry, *et al.*, 2011: 2/3, 10, 13, 15-19).

In Vandiar's study, undergraduate accounting students on the Thuthuka programme at UJ were asked about their proficiency in SAICA's pervasive qualities and skills. Students indicated their proficiency on a five-point Likert scale, where one indicated "no knowledge" and five "fully

competent” in SAICA’s pervasive qualities and skills. According to Vandiar, pervasive qualities and skills are acquired/developed throughout the education programme. This was evidenced in his study where for first-year students a mean score of 2.76 was obtained and for third-year students a mean score of 3.71 was obtained. In total, for all students, a mean score of 3.36 was evidenced, with a minimum rating of three indicating “intermediate competence” and a maximum rating of four indicating “advanced knowledge” (Vandiar, 2010: 22, 28, 39, 42).

Similarly, Streng posed questions to accounting students on the Thuthuka programme at UJ during their postgraduate degree. The views of students were solicited on the development of competencies during the Thuthuka university programme. They responded on a five-point Likert scale, where one indicated “strongly disagree” and five “strongly agree”. The majority of students indicated that they “agree” with the improvement of the following competencies (Streng, 2011: ii, 59, 88):

- Critical thinking, problem solving and application of judgement;
- Awareness of global issues;
- Ability to be a life-long learner;
- Ability to analyse and make business decisions;
- Ability to contextualize technical knowledge; and
- Addressing business situations in a strategic and contextualized manner.

For the two remaining competencies, leadership ability and entrepreneurial skills, the majority of students indicated that they were “neutral” in their assessment of their improvement (Streng, 2011: 88):

In addition to the above, Streng asked the same students to indicate their improvement in certain competencies as a result of the Thuthuka university programme. The following competencies were presented to students: ethical behaviour and professionalism, personal attributes, obtaining information, examining and interpreting information and ideas critically, solving problems and making decisions, communicating effectively and efficiently and managing and supervising. For all of the above competencies students indicated an improvement as a result of the Thuthuka university programme (Streng, 2011: 89).

There are also diverse views with regards to ethical behaviour and values and whether these can actually be addressed in a university setting (Stape, 2002, as quoted in Cooper, *et al.*, 2007: 932), or

whether they can be acquired/developed only in the work environment when candidates are faced with ethical dilemmas (Petrecca, 2002, as quoted in Cooper, *et al.*, 2007: 932). Ethical issues, morals and environmental matters are not easily incorporated into education programmes (Collison & Gray, 2002: 798, 827). In contrast to this, as far back as 1964, it was argued that business ethics could be taught in an accounting programme (Loeb & Rockness, 1992: 486, as quoted in Els, 2007: 176). Cooper, *et al.*, (2008: 408) expressed the view that an education programme can result in improved ethical awareness and decision-making. Jennings (2004: 18) argues that incorporating ethics in accounting programmes is not difficult. Universities should “refocus in the content of ethics training” by providing mechanisms to cope with the pressures placed on accountants, which will result in “ethical leadership in business”.

It has been argued that incorporating ethics education into the curriculum influences candidates’ professional attitudes (Clikeman & Henning, 2000, as quoted in Cooper, *et al.*, 2007: 933) and raises their awareness of ethical issues (McDonald & Donleavy, 1995, as quoted in Cooper, *et al.*, 2008: 408/409). Malone (2006: 145) has asserted that students studying accounting or business are less likely to behave unethically. Their behaviour portrayed during the education programme will be carried forward to the workplace in the future, and thus there is a need for ethics teaching during the education programme (Malone, 2006: 145).

On the other hand, it has been argued that workplace environments have a bigger impact on the development of ethical behaviour and professionalism (Wimbush & Shepard, 1994, as quoted in Cooper, *et al.*, 2007: 928/929). Flemming (1996: 215) expresses the view that universities cannot solely be responsible for equipping candidates with ethical education because of the shallow and rote-delivery methods used. AAA posits that values, ethics and attitudes cannot be taught or assessed during educational programmes (AAA, n.d.: Section 9.6). Malone provides evidence that moral thinking is developed early in life and thus ethics cannot be taught in a classroom setting. In addition, ethics can be taught only if a person has intellect and good character (Pakaluk, 2005, as quoted in Malone, 2006: 145/146).

A study on the views of IFAC member bodies on ethics education was undertaken. These member bodies had to rank their agreement with the statements below on a four-point Likert scale, where one indicated “strongly disagrees”, two “disagrees”, three “agrees”, and four “strongly agrees” with the statements (IFAC, 2006b: 40).

**Table 2.26 IFAC member bodies' agreement with statements concerning ethics education**  
(IFAC, 2006b: 40):

Statement about ethics education	Mean rating
Moral standards of students are fully developed and can't be changed or improved with education	1.6
There is a lack of reference material specific to accounting and ethics	2.6
It is difficult to teach ethics because of its nature	2.5
Ethics should be learned as life-long development	3.5
Members only need to be taught the rules of ethical behavior	1.9
There is insufficient resources and guidance to teach ethics	2.5

A similar study was performed by Cooper, *et al.*, who asked IFAC member bodies about their perceptions on ethics in education programmes, using the same four-point Likert scale as above. The response of IFAC member bodies has been set out below (Cooper, *et al.*, 2007: 939).

**Table 2.27 A similar study on IFAC member bodies' agreement with statements concerning ethics education** (Cooper, *et al.*, 2007: 939):

Statement concerning ethics education	Mean rating
Professional accounting bodies have a significant role in ethics education	3.8
Ethics should be learned as part of the pre-qualifying programs	3.5
The professional body should prescribe the nature of ethics education for accountants	3.4
Ethics should be learned just like other technical accounting issues	3.2
Ethics can be learned other than in the workplace	3.1
Ethics should be integrated within other relevant units of study in pre-qualifying programs	3.1
Ethics should be a dedicated unit and integrated within other units of study in pre-qualifying programs	3.1
Ethics should be learned as part of general education prior to entry level	3.0
Ethics should be a compulsory foundation unit in pre-qualifying programs	3.0

Evident in both of the studies, is that ethics can be addressed in education programmes. In addition, ethical behaviour of candidates can also taught and not merely the rules and regulations attributable to ethical actions.

Accounting lecturers in the British Isles were asked if ethics university education can improve students' ethical attitudes and behaviours. Approximately 20% of lecturers felt that ethics education plays an important role, while 67% said that it has limited impact and 5% felt it had no impact. Furthermore, the lecturers were asked which of the following have a responsibility for ethics education: family, religious groups, schools, universities, business or the profession. Religious groups ranked the lowest, university and business tied second lowest, while family was considered the most

important factor and the profession the second most important factor driving ethics education (Bampton & Cowton, 2002b: 282, 288).

Amidst this debate, Adkins and Radtke (2004: 284, 286, 288/289) posed questions to accounting students and faculty members in the US on their perceptions on the inclusion of an ethics course at university to assist in solving moral and ethical issues faced in the accounting profession and the business community. Their study indicated that 66.2% of students and 59.1% of faculty members felt that an ethics course at university could solve moral and ethical issues. Moreover, on a seven-point Likert scale where one indicated “important” and seven “unimportant”, students and faculty members had to rank possible goals of accounting education as set out in Table 2.28. This study provides evidence that including an ethics course at university is important to faculty members and even more so to accounting students.

**Table 2.28 Accounting students and faculty members’ perceptions of goals of accounting education** (Adkins & Radtke, 2004: 289):

<b>Goals of accounting education questions</b>	<b>Students</b>	<b>Faculty</b>
Relate accounting education to moral issues	2.37	2.97
Recognize issues in accounting that have ethical implications	1.77	1.81
Develop a “sense of moral obligation” or responsibility	1.79	2.40
Develop the abilities needed to deal with ethical conflict or dilemmas	1.70	2.15
Learn to deal with the uncertainties of the accounting profession	1.75	2.13
“Set the stage for” a change in ethical behavior	2.25	2.93
Appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics	2.43	3.59

If pervasive qualities and skills are taught at university in an educational setting (Suzl, 2002, as quoted in Brungardt, 2009: 41), various methods and strategies must be used by academic providers (Birenbaum, 1996, as quoted in De Corte, Dochy & Sedgers, 1999: 208; Prinsloo & Van Rooyen, 2007: 62; Suzl, 2002, as quoted in Brungardt, 2009: 4). Various methods of assessment are required to accommodate the diverse learning and development needs of candidates (ICAEW, 2002: 10; Billett, 2001, as quoted in Abeysekera, 2006: 12). The use of different teaching and learning methods can develop problem-solving ability (Apostolou, Hassell, Watson & Webber, 2001: 9). Statements have been made that no single delivery method “can be considered the best in all situations” (Davis & Sherman, 1996: 178). If academic providers use the correct medium, students can acquire/develop pervasive qualities and skills (Riccio & Sakata, n.d.: 4). Howieson (2003: 70) states that “accounting educators need to anticipate the expected shift in accountants’ skills and develop courses and teaching methods that are far more interdisciplinary and analytical in their orientation”.

Methods resulting in competence should not be restricted to lectures, but should incorporate additional methods (Biggs, 2003: 1, as quoted in Kirstein & Plant, 2011: 5), including group work, oral and written presentations, technology assignments, case studies, videos, guest speakers, role-playing exercises, question-and-answer sessions, games, experiments and brainstorming (Deppe & Hardy, 1995: 69; Albrecht & Sack, 2000: 53; Hassall & Milne, 2004: 135; Biggs, 2003: 1, as quoted in Kirstein & Plant, 2011: 5; Boyatzis, Cowen & Kolb, 1994 and Hills, Robertson, Walker & Nixon, 2003, as quoted in Kirstein & Plant, 2011: 8). These methods result in achieving competence in a university setting. Methods such as case studies, games and group work can replicate real-world situations and therefore address pervasive qualities and skills (Kermis & Kermis, 2010: 5).

Some are of the view that a lecture merely results in knowledge acquisition/development, as candidates are not actively involved (Killen, 2001:4 and Petty, 1994: 108, as quoted in Kirstein & Plant, 2011: 7; Riccio & Sakata, n.d.: 5). Furthermore, lectures are described as content-driven, focusing on memorization of terms, rules and regulations, with only one correct answer (Albrecht, *et al.*, 1994: 401/402). Deppe and Hardy (1995: 55) argue that lectures do not equip candidates with oral and written communication skills and interpersonal skills.

Moreover, it has been posited by ACNielsen Research Services (1998: viii, as quoted in De La Harpe, *et al.*, 2000: 232) that:



Certain skills that are valued by employers, in particular the ability to work in a team and oral communication skills, are not perhaps well developed through traditional university teaching approaches, based on students receiving lectures as a one-way flow of information. Again institutions that rely on this approach should consider how well they are fitting their students for their working lives.

The literature goes on to suggest that methods involving candidates being more actively involved in the learning process (AAA, 1990; Boyd, Boyd & Boyd, 2000: 39/40) will result in the acquisition/development of competencies (Baldwin & Ingram, 1991, as quoted in Davis, Dudley & McGrady, 2001: 125; De La Harpe, *et al.*, 2000: 234). Active participation by students is not required during lecture-driven classes. This results in limited opportunities to acquire/develop pervasive qualities and skills (Siegel, Omer & Agrawal 1997: 217, as quoted in Kirstein & Plant, 2011: 3; Killen, 2001: 4 and Petty, 1994: 108, as quoted in Kirstein & Plant, 2011: 7). It has been argued that “far too many students believe teachers are responsible for the learning: they select the content, present it and test whether it has ‘stuck’, rather than the learners being responsible for their own learning”

(Gibbs, 1992: 7, as quoted in McConnell & Milne, 2001: 62). The traditional approach, where lecturers were the centre, should evolve into a method that allows students to engage and participate in their learning process (Ellington & Earl, 1999, as quoted in Jayaprakash, 2005). Adding to this, Baker and Dunn (2003: 4) argue that the role of education is to “draw out, not to stuff in, and the ultimate responsibility rests with the willing students and not the educator”.

Means of achieving active participation by candidates could include integrating specific competencies and pervasive qualities and skills, emphasising problem-solving and case-study application, working in teams, stressing the importance of interpersonal and writing skills and allowing students to participate in the learning process (Boyd, *et al.*, 2000: 39/40). Jayaprakash (2005) refers to student engagement methods comprising journals, teamwork, case studies, role-playing exercises, internships and debates. Bisman and Lee (2006: 8, 16, 18) add to these methods by including study group presentations, team teaching, guest lecturers and video teaching, real-world research projects and case studies, peer mentoring and computer-based activities (including: chat rooms, on-line resources and on-line quizzes).

Williams believes that the learning process should allow students to be problem-solvers by means of learning by doing, working in teams and using technology to research problems (Williams, 1994: 208, as quoted in Howieson, 2003: 91). Moreover, it has been conveyed that “the curriculum should focus on the process of learning, not just teaching answers” (Williams, 1994:208, as quoted in Howieson, 2003: 91). This view is echoed by Ramsden, who has expresses the view that academic providers should be facilitators and coaches in the learning process (Ramsden, 1988, as quoted in Adler & Milne, 1997: 194). Group work and problem-solving must also be incorporated to allow participation by learners (Alavi, Wheeler & Valacich, 1995, as quoted in Davey, *et al.*, 1999: 326/327). New strategies and methods are needed in the education programme to equip aspirant professional accountants with pervasive qualities and skills (Kermis & Kermis, 2010: 5).

Albrecht and Sack (2000: 54) asked accounting faculty members in the US which learning activities should be used more frequently in addressing competencies. The delivery methods are listed based on most frequently indicated to the least frequently indicated by faculty members, namely computer-based assignments, assignments based on real companies, small-group and collaborative learning exercises, essay-type assignments, case studies, presentations by students, role-playing exercises, teamwork, videos, feedback exercises, reading textbooks and, lastly, lectures.

Dobbins further argues that the students of today learn very differently from previous generations (Dobbins, 2005, as quoted in Bisman & Lee, 2006: 4). Moreover, Ross (1995: 177, as quoted in McConnell & Milne, 2001: 68) states that:

People learn in different ways; people acquire knowledge and understanding by relating new ideas, circumstances and events to their existing knowledge and understanding; understanding is developed by applying existing knowledge to problems that are as close to real-life as possible; learning is an active process; people learn from reflecting on their experience; one of the best ways to learn something is to teach it to others; understanding is developed by exploring ideas with other students; and people need to be able to try their skills and understanding in a safe, non-threatening environment.

Albrecht and Sack (2000: 55) asked practioners and educators in the US for their views regarding “out-of-classroom” delivery methods. The results have been documented in order of importance as viewed by the practioners and educators, namely field study projects with real companies, service learning assignments, shadowing professionals, foreign business trips and online internet classes.

In their study, Cheetham and Chivers (2001: 270/271) identified various forms of acquisition/development during the workplace that results in competence. The delivery methods are ranked in order of importance, namely on the job learning, working alongside more experienced colleagues, working as part of a team, self-analysis or self-reflection, networking with others doing similar work, learning through teaching or training of others and support from a mentor (Cheetham & Chivers, 2001: 270/271). Likewise, Albrecht and Sack (2000: 53) argue that methods in the workplace such as internships, field studies, internet experience, shadowing of professionals and service-level assignments are not used enough.

It must also be noted that in some instances certain delivery methods cannot be carried out in university education programmes because of practical constraints faced by academic providers such as time constraints, limited resources, cost constraints, regulatory constraints, class sizes and an already full syllabus (Flemming, 1996: 209; Anes, *et al.*, 2005: 389/390; McNabb & Zabriskie, 2007: 226; De Villiers, 2010: 10, 14; Hill & Milner, 2008, as quoted in Milner & Stoner, 2010: 124; IFAC, 2011a: 13). Accounting students from UNISA also expressed the following limitations in enhancing pervasive qualities and skills during distance learning education programmes (Berry *et al.*, 2011: 20/21):



- Limited consultation with lecturers;
- Limited interaction with peers;
- No workshops on the development of pervasive qualities and skills;
- Limited information on the role played in the profession and the skills needed in the profession;
- Limited support on time management;
- Academic language in the study material is difficult to understand; and
- Limited access to IT.

The literature review (section 2.12) indicated that there are mixed views as to whether pervasive qualities and skills can be acquired/developed and assessed solely in the education programmes of academic providers. However, in its Detailed Guidance Document for Academic Programmes SAICA argued that all pervasive qualities and skills must be addressed in the education programmes with regard to category IC (professional skills). In respect of categories IA (ethical behaviour and professionalism) and IB (personal attributes), academic providers are expected to address all competencies they view as suitable for inclusion. For all three categories of pervasive qualities and skills, academic providers will have to explain how these competencies were addressed and provide motivation for excluding any in their education programmes (SAICA, 2010b: 12). Therefore, regardless of the challenges faced by universities, academic providers should come up with innovative methods in addressing these pervasive qualities and skills (De Villiers, 2010: 10). The empirical work will solicit the views of individual academic providers at SAICA-accredited academic programmes on the barriers faced in the delivery of pervasive qualities and skills, and also whether SAICA's education programme is the best vehicle for addressing these competencies during the qualification route as a CA(SA). Added to this, questions will also be posed as to whether active participation is essential in the delivery of competencies and which delivery methods result in the acquisition/development and assessment of SAICA's pervasive qualities and skills.

Section 2.13 will present a research report commissioned by IFAC and other pertinent literature in the accounting profession that can be used in the delivery of SAICA's pervasive qualities and skills.

### **2.13 Gammie and Lines's delivery methods**

As mentioned above, in 2003 IFAC developed a set of education standards, including professional knowledge, professional skills, and professional values, ethics and attitudes. Subsequent to the

development of the IESs, it became clear to IFAC that member bodies needed assistance in implementing these standards. One of the areas of assistance that was required by member bodies was guidance in terms of suitable assessment methods. As a result, in 2004, IFAC commissioned research to be performed on suitable assessment methods to assist IFAC member bodies in effectively discharging their responsibilities in producing high-quality professional accountants. The research project was performed by two researchers, Gammie and Lines, from the Robert Gordon University in Scotland (IFAC, 2004: 1/2).

This research project led to a report titled “Assessment methods”, which entailed the mapping of IFAC’s competency areas of professional skills and professional values, ethics and attitudes to methods of assessment (Gammie & Lines, 2004: 11). Subsequent to this report, IFAC released an IEP based on the Gammie and Lines’s report to assist IFAC member bodies in producing competent professional accountants (IFAC, 2005: 62; IFAC, 2004: 2).

Earlier in this chapter, SAICA’s pervasive qualities and skills were matched to IFAC’s competencies (Table 2.11). Gammie and Lines’s research is therefore crucial to this dissertation, as their methods of assessment in addressing IFAC’s competencies can apply equally to SAICA’s pervasive qualities and skills. It must however be noted that this dissertation does not merely focus on assessment, but also on acquisition/development. Even though Gammie and Lines’s research focused on assessment, some of these delivery methods can also result in acquisition/development of competencies. Consequently, the delivery methods that emerge from Gammie and Lines’s research will be documented, and will be further supplemented where possible by other related accounting studies, which could equally apply to acquisition/development and/or assessment. Thus there will be an overlap of delivery methods. These delivery methods will be presented below.

### **2.13.1 Annotated bibliographies and book reviews**

This method of assessment requires candidates to read extensively by obtaining information from various sources in the preparation of an article or a journal (Gammie & Lines, 2004: 75, 113, 116/117). It allows candidates to “condense complex ideas in a simple and effective way” (IFAC, 2004: 8), resulting in the acquisition/development of research, presentation and reflection skills. It also exposes candidates to real-world business issues (Cargill, *et al.*, 2002: 73/74; Tonge & Willett, 2009: 216).

Competencies that can be assessed using this method, according to Gammie and Lines (2004: 75, 113, 116/117), include self- and time management, research skills, critical analysis and scepticism, powers of reasoning, written communication skills, writing without using jargon, the ability to read effectively, global outlook, political awareness and location and enquiry.

### **2.13.2 Cases and open problems**

Case studies and open problems are used extensively in acquisition/development and assessment (IFAC, 2004: 9) and consequently are popular methods used by CAGE member bodies in addressing pervasive qualities and skills (Cargill, *et al.*, 2010: 52). The new competencies required for professional accountants have resulted in many professional accounting bodies, other than CAGE member bodies, also using this delivery method (Hassall & Milne, 2004: 135).

Gammie and Lines remark that a case-study assessment can consist of the following three components: the case material, the candidate's preparation, and the examination on which the case material is based. In some situations the case material would be seen prior to the examination, and in other situations it would be provided only in the formal written assessment. If information is seen beforehand, it would be expected of candidates to prepare in advance (Gammie & Lines, 2004: 77). Case studies generally do not set out the problem; instead, it is for candidates to recognize the problem and then suggest alternative solutions (Velenchik, 1995: 32; Boyce, *et al.*, 2001: 45; Gammie & Lines, 2004: 77/78). Case studies contain facts and description and therefore do not have a single correct answer. Cases can come in a variety of forms, such as newspaper or magazine articles, charts and graphs, and in a narrative form or in numerical data. Having various newspaper articles with different points of view could also constitute a case study (Velenchik, 1995: 31/32).

A case study can also consist of an "in-tray" exercise, during which candidates receive a number of memorandums or e-mails at the same time with no instructions. Candidates would be assessed on their ability to make decisions on the information. In some instances the memorandums or e-mails may not have a connection; candidates would then be required to recognize which data is the most relevant to the situation. In-tray exercises test the same competencies as standard case studies, but imitate real-world environments more effectively (Gammie & Lines, 2004: 77/78).

Houck and Laditka (2006: 158-160, 164/165) found that case studies can involve students developing their own cases by drawing on personal ethical dilemmas. In their study, students developed a case study by describing their own personal ethical situation or conflict. In addition, they had to describe

whether they had consulted a superior or friend concerning the situation, what value system they used to make their judgement, what influenced their judgement, and how they resolved the situation. These student-developed case studies were then shared with instructors and peers in a classroom environment. Subsequently students had the chance to discuss each other's case study. This case study method was found to assist in the acquisition/development and assessment of ethics and ethical principles, by allowing students to discuss their attitudes towards ethical systems and gauging their ethical value system .

Case-study exercises can also comprise students having a simulated investment portfolio in a real company, allowing students to research and analyse the company and compare their conclusions with that of the stock market on a daily basis. With this form of case exercise the following competencies can be acquired/developed: research skills, decision-making ability, technology use, communication skills, strategic and critical thinking skills and interactive skills (Davis, *et al.*, 2001: 127, 130/131).

Case studies can be performed in a group, and can involve the following components: a case study, a seminar facilitation, presenting of a case, a critique session, a class discussion, and a feedback session. A group of students take the lead by presenting a case study and facilitating a seminar discussion. Another group of students then critique the case study. Lecturers then facilitate the class discussion and feedback session. The following competencies can be acquired/developed using this form of delivery method: communication skills, life-long learning skills, critical analysis, autonomy in decision-making, teamwork, creative thinking, initiating action, accepting alternative points of view and understanding of personal limitations. In addition, the group of students presenting the case study will also acquire/develop research and analysis skills, and making appropriate recommendations (Adler & Milne, 1995: 110-114).

It was suggested that teaching ethics during a lecture-based class, followed by students receiving a case study and identifying ethical situations and then writing a report, can increase their moral reasoning (Armstrong, 1993b, as quoted in Armstrong, *et al.*, 2003: 5). Cases containing independence issues and allowing candidates to work in small groups to recognize these issues can result in the acquisition/development of independence comprehension, team working ability, research skills, critical thinking skills, writing ability and ethical decision-making skills (Armstrong, *et al.*, 2003: 7). Furthermore, case-based methods are described as the best way to teach ethics by requiring students to bring to light their cognitive skills, personal insight and imagination when

making conclusions and recommendations (Thorne, Ferrel, Montaori & Willems, 1999, Winston, 2000 and MacClagan, 2003, as quoted in Cooper, *et al.*, 2008: 409).

Gammie and Lines (2004: 77) remark that case studies can be done in groups, resulting in the assessment of team-working skills, presentation skills, research and time-management skills. By having an interactive discussion around the case, communication and interpersonal skills can be acquired/developed and assessed. Students have the opportunity to state their views to the group, defend their views, consider the views of others and present conclusions. This can be done in the form of an oral presentation or in writing. It also provides the opportunity to have class discussions, formal assessments, presentations, written assignments or role-playing exercises (Boyce, *et al.*, 2001: 45-47, 50). Fatt (1995: 1001) argues that case studies can be used in role-playing exercises involving ethical situations. Furthermore, if a case exercise is performed in a group, it can result in team-working skills, discussion and debate among participants, presenting and defending points of view and considering the views of others (Boyce, *et al.*, 2001: 46).

The APT course, which prepares candidates for Part II, has case-study exercises as part of its assessment before entry into Part II. For one of the cases, candidates are required to prepare a professional electronic report in Microsoft Word and Microsoft Excel, addressing various specific competencies (APT, 2011a: 14). The score sheet of this case study includes the assessment of the following SAICA pervasive qualities and skills in dealing with specific competencies: demonstrates leadership and initiative, understands the national and international environment, examines and interprets information and ideas critically, demonstrates technical skills, solves problems and makes decisions, communicates effectively and efficiently and uses IT appropriately (APT, 2011b).

CIMA assesses professional competence using a simulated business case study for candidates writing the final qualifying examination. Candidates receive the case study six weeks prior to the written examination. This allows candidates to prepare and research the case material prior to sitting the examination. On the day of the assessment, candidates receive additional information related to the case study. CIMA has remarked that the case study aims to assess that candidates (CIMA, 2010: 71/72):

- Can solve a particular problem by distinguishing the relevant information from the irrelevant in a given body of data;
- Can identify problems and rank them in the order in which they need to be addressed;

- Appreciate that there can be alternative solutions and understand the role of judgement in dealing with them;
- Can integrate diverse areas of knowledge and skills;
- Can communicate effectively with users, by formulating realistic recommendations, in a concise and logical fashion; and
- Can identify, advise on and/or resolve ethical dilemmas.

Furthermore, CIMA (2010: 72) set out the following learning outcomes as listed below, with regard to its case study examination (thus it would be expected that these competencies are acquired/developed and assessed during the case study):

- Analyse the context within which the case is set;
- Analyse the current position of the organisation;
- Identify and analyse the issues facing the organisation;
- Identify, evaluate and discuss possible feasible options/courses of action available;
- Recommend a course of action; and
- Prepare and present information in a format and to a standard suitable for presentation to senior management.

Similarly, AICPA's uniform CPA examination, which allows entry into the accounting profession, consists of a combination of condensed case studies and testlets, comprising groups of multiple-choice questions (AICPA, 2011). AICPA performed a mapping exercise, where it formulated which competencies are assessed in the CPA examination. It was established that a combined case study and testlet assessment can assess communication skills, problem-solving and decision-making skills, knowledge of an industry or sector, critical thinking skills, legal and regulatory perspectives and use of IT (AICPA, 2010b: 1-3, 6, 9/10, 12/13).

Adler and Milne (1997: 202, 204/205, 208) undertook a study in which they asked management accounting students in New Zealand to what extent they believed their involvement in a case study, and then their presenting the case study in a seminar, assisted them in the development of certain competencies. The students had to rate, based on a five-point Likert scale, the extent to which the case study and the presentation of the seminar had an effect on the acquisition/development of competencies. One indicated "no extent", three indicated "to some extent" and five indicated "to a great extent". The competencies where students' combined responses yielded a three or more have

been set out below, as it can be deduced that these competencies could thus be acquired/developed by students.

With regard to both case studies and presenting of a seminar, the following competencies were thus acquired/developed: willingness to learn; motivation to work; ability to solve problems; oral communication skills; flexibility and adaptability; reliability; team working skills; finding and assessing of information; analytical skills; planning, organizational and time-management skills; making of independent judgements; creativity; leadership skills; self-management; implementing change; taking direction from others; negotiation skills; ability to judge others; confidence to tackle unfamiliar problems; exposed to different points of view; and understanding of real-world organizations. In addition, presenting of a seminar also resulted in the acquisition/development of life-long learning skills and written communication skills (Adler & Milne, 1997: 204/205, 208).

Velenchik (1995: 29, 36) posits that case studies are an excellent way for students to gain an understanding of the real-world of accounting, as it provides candidates with the opportunity to see the complexities and uncertainties in decision-making in a real-world context (Dittenhofer, 1992, as quoted in Boyce, *et al.*, 2001: 44). This view is echoed by Adler and Milne (1997: 199), who noted that case studies contain a real-world problems and thus assist in problem-based learning. It has been argued that case studies are not about content, but more about how the case is used (Barrows, 1986 and McConnell & Milne, 2001, as quoted in Hassall & Milne, 2004: 135). Students will be passive participants in the learning process if academic providers merely present the case study and explain how to answer the case to their students. Students can however become active participants in the learning process if they have to find the case study material and then have a discussion in class (Barrows, 1986 and McConnell & Milne, 2001, as quoted in Hassall & Milne, 2004: 135). In the words of Adler and Milne (1997: 199), "as a teaching method, case studies go well beyond traditional problem solving approaches. Students must first frame the problem, separate the relevant material from the irrelevant, develop alternative courses of action, and then choose one of their identified options for their recommendation".

McConnell and Milne (2001: 63) argue that students can acquire/develop self-directed learning skills through being active participants in a case-study problem by way of the following:

- Determining whether a problem exists.
- Defining the problem.

- Understanding the problem.
- Identifying additional information required to fully understand the problem.
- Identifying the resources where additional information can be obtained.
- Creating possible solutions.
- Analyzing solutions.
- Recommending possible solutions.

In the matching of IFAC's competencies to the methods of assessment, Gammie and Lines (2004: 113) found that case studies can assess all IFAC intellectual skills and technical and functional skills. With regard to IFAC's other professional skills, the following individual skills in the categories of personal skills, interpersonal and communication skills and organizational and business management skills can be assessed: select and assign priorities; present, discuss and report; listen and read effectively; planning and organization; and political awareness and global outlook. With regard to professional values, ethics and attitudes, these skills can all be assessed, but it would not guarantee that candidates' actions will reflect their knowledge and recognition of these issues.

The following additional competencies can also be acquired/developed and assessed through the use of case studies: team working ability, time-management skills (Ricchio & Sakata, n.d.: 5; Cargill, *et al.*, 2002: 73/74; IFAC, 2004: 9), research capability (IFAC, 2004: 9; Anderson & Cunningham, 2005: 16), application of judgement (Ricchio & Sakata, n.d.: 5; Foster & Lepard, 2003: 24; Anderson & Cunningham, 2005: 5/6), understanding the real world (Ricchio & Sakata, n.d.: 5), decision-making ability (Fatt, 1995: 1001; Foster & Lepard, 2003: 24; Anderson & Cunningham, 2005: 16; Spain & Carnes, 2005, as quoted in Mitchell, 2008: 40), strategic thinking (Howieson, 2003: 91), dealing with uncertainty (Ricchio & Sakata, n.d.: 5; Albrecht & Sack, 2000: 64), project-management skills (Albrecht & Sack, 2000: 64), synthesis (INNOAT, 2011: 11), adapting to change (Gainen & Locatelli, 1995: 106, as quoted in Francis, *et al.*, 1995), problem-solving skills, evaluative and cognitive skills (Brown, 2001: 11; Gammie & Lines, 2004: 77/78), analytical skills (Lavitt, 1992; McEwen, 1994; Pithers & Soden, 2000; Ma, 1996 and Fan, 2002, as quoted in Cheng, 2007: 583), writing skills (Foster & Lepard, 2003: 24) and critical thinking skills through analysing and evaluating solutions (Albrecht, *et al.*, 1994: 410/411; Anderson & Cunningham, 2005: 16; Beard & Schweiger, 2008: 233).

Case studies assist in the understanding of financial, social, ethical, environmental and political aspects (Boyce, *et al.*, 2001: 45). Case studies can also enable the teaching of ethics (Fatt, 1995: 1001; Spain & Carnes, 2005, as quoted in Mitchell, 2008:40; Dellaportas, 2006, as quoted in Frank,



Gradisher & Ofobike, 2010: 134) through real-life scenarios, enabling students to apply judgement (Libby, 1991: 194, as quoted in Boyce, *et al.*, 2001: 44; Dilworth, 1996, as quoted in Abeysekera, 2006: 11), as it creates an awareness of ethical and moral considerations (Libby, 1991:194, as quoted in Boyce, *et al.*, 2001: 44; McPhail, 2003, as quoted in Molyneaux, 2004: 388; Beard & Schweiger, 2008: 233). By applying judgement, analytical reasoning skills can be increased (Boyce, *et al.*, 2001: 45).

Boyce, *et al.*, (2004: 46) undertook a study in which they determined the benefits of case studies to be the following:

- Use of real world scenarios.
- Dealing with contemporary issues, and application of ideas to new situations.
- Connection to students' own interests.
- Consideration of ethical, social and moral aspects.
- Grappling with unstructured problems.
- Application of judgement and resolution of uncertainty.
- Demonstration of understanding.
- Application of knowledge to new and unique circumstances.
- Multiplicity of acceptable solutions.
- Application of analytical and logical reasoning.
- Evaluation of alternative positions.
- Reappraisal of own positions.
- Questioning of conventional practice.
- Consideration of multiple dimensions of problem situations, including financial, social, ethical, environmental and political.

### **2.13.3 Extended computational exercises**

Gammie and Lines's (2004: 78) interpretation of extended computational exercises is that they require candidates to organize a mass of data by performing calculations. They assess numerical skills and IT proficiency through the performance of calculations. This delivery method is used extensively by SAICA's accredited academic providers and is also used in Part I and Part II. This method can be intertwined with various other delivery methods such as cases studies, computer-based activities, objective testing, peer and self-assessment, lectures, discussions and in small-group and collaborative learning exercises.

In the matching of IFAC's competencies to the methods of assessment, Gammie and Lines indicated that all IFAC's intellectual skills can be assessed by using this method. None of the other IFAC's professional skills and professional values, ethics and attitudes can be assessed using this method of assessment (Gammie & Lines, 2004: 114).

#### **2.13.4 Computer-assisted assessment**

Computer-assisted assessment can be used in various different assessment methods, namely multiple-choice questions, mix and match questions, click and drop-down menus, short questions, and essays with simulations of business problems (Gammie & Lines, 2004: 79/80, 82). It can also require candidates to search data and then input the data into a spreadsheet as performed in the CPA examination (AICPA, 2002, as quoted in Gammie & Lines, 2004: 82).

Peterson and Reider (2002: 271, 274/275) are of the opinion that computer-assisted assessment cannot properly evaluate writing skills and problem-solving skills. Gammie and Lines (2004: 113) argue that this method of assessment assesses numeracy and IT proficiency as well as self-learning by candidates. This method allows students to make use of on-line resources and thus results in the acquisition/development of problem-solving skills (Buchanan, Gleim, Rigo & Vucinic, 2004: 11).

#### **2.13.5 Multiple-choice questions**

Multiple-choice questions are a form of objective testing where candidates have a choice of answers and have to select the right answer from various alternatives. This kind of testing can be done by computer (Gammie & Lines, 2004: 85; INNOAT, 2011: 10/11). Gammie and Lines (2004: 113) are of the view that IFAC's competencies, including numeracy and IT proficiency and self-learning, can be assessed using this method. Brown (2001: 10, 14) posits that objective testing can assess critical thinking, analysis of knowledge, problem-solving and evaluative skills. Peterson and Reider (2002: 271, 280) argue that objective tests cannot assess writing and problem-solving skills: they simply assess specific competencies (Lusher, 2010: 6). Similarly, Tonge and Willett (2009: 209, 216) argue that this delivery mode does not result in analysis, evaluation, reflection, written communication and presentation skills.

### **2.13.6 Short-answer tests**

Short-answer tests are similar to objective testing in that a clearly defined answer is required. However, instead of selecting an answer, one has to be supplied (Gammie & Lines, 2004: 87) by providing a phrase or a word (INNOAT, 2011: 11). The only IFAC competencies that can be assessed using this method of assessment are numeracy and global and business outlook skills (Gammie & Lines, 2004: 114). This method mostly focuses on specific competencies (IFAC, 2004: 13).

### **2.13.7 Extended-answer tests (essays)**

Gammie and Lines (2004: 88) refer to this method of assessment as the most commonly used assessment method in many institutions. Brown (2001: 11, 14) has stated that this form of assessment assesses understanding, synthesis and evaluation skills, and the capacity to draw on a wide range of knowledge to identify re-occurring themes. Likewise, communication skills including grammar, content and writing style can be evaluated (Albrecht, *et al.*, 1994: 408). Gammie and Lines (2004: 114) contend that all IFAC's intellectual skills and the following additional professional skills can be assessed using this method: literacy, risk analysis and measurement, written communication and global and business outlook. With regard to the competence areas of professional values, ethics and attitudes, Gammie and Lines (2004: 114) are of the opinion that these competencies can all be assessed, but the assessment would not necessarily result in candidates acting properly in terms of values, ethics and attitudes.

### **2.13.8 Critical incident accounts**

In the words of Gammie and Lines (2004: 89), "critical incident accounts are used to assess the lessons that can be learned from a key incident that has occurred in the work-place. Such incidents often relate to a problem, breakdown or other crisis. They may deal with life threatening situations or with more mundane everyday issues which can nevertheless affect the organisation or have an impact on the learner". This method observes human behaviour in solving problems (Flanagan, 1954: 327, as quoted in Monk, 2002: 108). Self-reflection, self-evaluation and self-assessment are used to determine how the critical incident could have been improved or avoided. Mentors play a significant role in guiding candidates in the identification of the critical incidents and in assisting them to record the critical incident in their portfolios (Gammie & Lines, 2004: 89, 108).

Problem-solving, decision-making, judgement, self-reflection and self-management can all be assessed during a critical incident account. In the matching exercise performed by Gammie and Lines (2004: 106-108), they have conveyed that all the intellectual skills, personal skills and interpersonal and communication skills of IFAC can be assessed with this method of assessment. With regard to organizational and business management skills and professional values, ethics and attitudes all of the elements under these categories can be assessed, but this is dependent on the context of the critical incident. With regard to IFAC's technical and functional skills, only risk analysis can be assessed (Gammie & Lines, 2004: 106-108).

#### **2.13.9 Direct observation**

Direct observation can be informal or formal – formal in the sense that it would contribute to an assessment score of a candidate, and informal in that mentors would observe candidates over a period of time and make a judgement based on this observation (Gammie & Lines, 2004: 90). Beard and Schweigher's (2008: 238) study of accounting students at Southeast Missouri State University, after an internship period, resulted in the improvement of the following competencies as identified by the direct observation of the supervisors: teamwork, accounting understanding, office systems understanding, microcomputer applications, communication, economics, general business and leadership skills (Beard & Schweiger, 2008: 238).

Direct observation can result in the assessment of values, ethics and attitudes (AAA, n.d.: Chapter 9), as well as teamwork ability and interpersonal skills. Furthermore, during group work candidates can be assessed through observation by taking note of candidates' judgements, participation and behaviour (AAA, n.d.: Section 9.3, 9.4). Gammie and Lines (2004: 106) remarked that all IFAC's professional skills and professional values, ethics and attitudes can be assessed using this method.

#### **2.13.10 Learning contracts and learning logs and diaries**

Various terms have been used by CAGE member bodies and other accounting researchers to define a tool used by candidates to demonstrate their "efforts, progress and achievements in one or more areas" (Paulson, Paulson & Meyer, 1991: 60, as quoted in De La Harpe, *et al.*, 2000: 234). These terms include an achievement log, activity log, diary, learning contract, learning log, portfolio, reflective journal, training log or a tutorial file. What must be emphasized about these terms is that all refer to a personal recording of evidence by candidates to demonstrate that learning has taken

place, and, furthermore, that learning is critically reflected upon afterwards (Portfolio of Evidence (hereafter POE), 2012a; POE, 2012b; POE, 2012c; POE, 2012d).

Gammie and Lines (2004: 97) describe learning contracts, learning logs and diaries as “a collection of items, rather than a single piece of work”. Consequently, this delivery method requires various forms of assessment for candidates to demonstrate that they have achieved learning outcomes (Gammie & Lines, 2004: 97). Moreover, it is a collection of items or evidence gathered over a period of time and can come from the collection of academic, professional and personal work, demonstrating the acquisition/development of competencies (Dewson, Eccles, Jackson & Tackey, 2000: 8; Dierick & Dochy, 2001: 310; Baume, 2001: 6/7; Gammie & Lines, 2004: 99). It further records progress towards achieving competencies and provides a record of achievement once successfully acquired/developed (Dewson, *et al.*, 2000: 9).

This method is suitable in an academic or a work environment (Baume, 2001: 5; Gammie & Lines, 2004: 91). It increases discussion between candidates and the mentor/academic provider as they work together in assessing the competencies in a subject area. Furthermore, candidates take ownership for their learning process through reflection and self-assessment (Altschuld & Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick & Dochy, 2001: 310/311; Elshout-Mohr, Oostdam & Overmaat, 2002: 371, 375; Gammie & Lines, 2004: 92, 110). It serves as a record of the learning that has taken place (Gammie & Lines, 2004: 93; Hamilton, 2007: 34, 52, 201), and is therefore effective in demonstrating that competencies have been acquired/developed (Gammie & Lines, 2004: 94, 110).

Competencies that can be acquired/developed and assessed using this method include data searching, data analysis, organizing, interpreting, synthesizing, writing, reflecting and life-long learning (Altschuld & Lysaght, 2000: 100; Brown, 2001: 12; Baume, Dierick & Dochy, 2001: 310/311; Elshout-Mohr, *et al.*, 2002: 371, 375; Gammie & Lines, 2004: 92). Professional knowledge, which is the foundation for life-long learning, as well as values, ethics and attitudes, can also be acquired/developed and assessed using this method (AAA, n.d.: Chapter 3, Chapter 9). Beard and Schweiger (2008: 233) have argued that proficiency in oral communication, writing and listening skills can be acquired/developed and assessed. Adler and Milne (1997: 200) found that log books result in the acquisition/development and assessment of self-reflection, while De La Harpe, *et al.*, (2000: 234) found that it enables candidates to become life-long learners through reflection and developing plans to improve competencies. It also allows students to take responsibility for their

own learning (Ballintine & McCourt Larres, 2007: 170). In Trotter's study, she found that the regular submission of tutorial files encourages time management. Furthermore, having peers assess each other's files increases content learning and encourages critical thinking (Trotter, 2006: 505, 515, 517). The matching exercise performed by Gammie and Lines (2004: 106) found that all IFAC's professional skills and professional values, ethics and attitudes can be assessed using this method.

#### **2.13.11 Peer and self-assessment**

Peer assessment is described as the "assessment of learners by other learners", and can be used in the assessment of projects and group work (IFAC, 2004: 4). Self-assessment, described as the "assessment of learners by themselves", allows learners to take responsibility for their own learning (IFAC, 2004: 4).

Peer assessment can result in the acquisition/development of the following higher-order thinking competencies (De Villiers, 2010: 15): critical thinking skills (Albrecht, *et al.*, 1994: 411; Davis, *et al.*, 2001: 129), reasoning skills (Topping, 1998: 269, as quoted in Gammie & Matson, 2007: 189), analysis, synthesis and evaluation (Davis, *et al.*, 2001: 129), analysing problems and making decisions, exercising judgement, expressing professional values, organizing and planning, leadership, oral communication (Foster & Lepard, 2003: 199) and interpersonal skills (AAA, n.d.: Section 9.3). Peer assessment allows for deeper understanding of technical knowledge, as well as the development of interpersonal and communication skills and confidence (Candy, Crebert & O'Leary 1994: 134, as quoted in Adler & Milne, 1997: 196). Moreover, students can become active participants in the learning process by allowing them to evaluate their peers after a case presentation (Boud & Griffin, 1987, as quoted in Adler & Milne, 1995: 115). IFAC's competencies, pertaining to professional skills and professional values, ethics and attitudes, can all be assessed using this method (Gammie & Lines, 2004: 106).

Self-assessment allows candidates to make judgements about their own learning, and whether they have achieved their specific outcomes. Candidates become responsible for their own learning and thus enable the acquisition/development of problem-solving skills and the ability to be life-long learners (Altschuld & Lysaght, 2000: 100; Dierick & Dochy, 2001: 312/313; Gammie & Lines, 2004: 95). Schweigher's study (Beard & Schweiger, 2008: 236, 238) of accounting students after an internship period resulted in the improvement of the following competencies as identified by means of a self-assessment: dependability, initiative, maturity, self-confidence, time management, oral

communication, ability to work with others and acceptance of criticism. By performing a self-assessment of their strengths and weaknesses candidates can acquire/develop critical thinking and analytical skills (AAA, n.d.: Section 9.6), and also become independent learners (Tonge & Willett, 2009: 211). In their matching of this method of assessment to IFAC's competencies, Gammie and Lines (2004: 106) found that all professional skills and professional values, ethics and attitudes can be assessed using this method.

### **2.13.12 Orals and presentations**

This is an important method in assessing competence-based courses (Gammie and Lines, 2004: 67). Orals and presentations can include speeches, class presentations, group or class discussions (Albrecht, *et al.*, 1994: 409, 415), in front of either a tutor or an examiner (Gammie & Lines, 2004: 67). Oral examinations gives the assessor a chance to follow up on statements made by the learner, which cannot be done in other forms of assessment, and this allows the assessor to probe the candidate's decision-making ability (Brown, 2001: 11; Gammie & Lines, 2004: 123/124; Beard & Schweiger, 2008: 233).

Orals and presentations can result in the acquisition/development and assessment of the following competencies: communication skills, problem-solving skills, understanding, ability to think under pressure, proficiency in writing and listening by creating a presentation (Brown, 2001: 11; Foster & Lepard, 2003: 133; Gammie & Lines, 2004: 123/124; Beard & Schweiger, 2008: 233), ethical reasoning (AAA, n.d.: Section 9.3), exercising judgement, expressing professional values, organising and planning (Foster & Lepard, 2003: 133), as well as the development of higher-order thinking skills (De Villiers, 2010: 15). Moreover, orals and presentations can assist in the acquisition/development and assessment of time management (Albrecht, *et al.*, 1994: 411; O'Neil 1995: 118, as quoted in Adler & Milne, 1997: 196), management and assessment of information, self-confidence, independent studying skills (O'Neil 1995: 118, as quoted in Adler & Milne, 1997: 196) and organizing of information (Gainen & Locatelli, 1996: 106, as quoted in Francis, *et al.*, 1995).

### **2.14 Additional delivery methods**

In addition to the methods identified by Gammie and Lines, there are additional methods of acquisition/development and assessment that result in candidates being equipped with pervasive qualities and skills. These methods will now be reflected on by using additional research in the

accounting profession. Once again it must be emphasized that there is an overlap of the delivery methods in equipping candidates with competencies.

#### **2.14.1 Lectures and discussions**

It has been observed that “students do more learning when teachers do less teaching” (Chalmers & Fuller, 1996, as quoted in McConnell & Milne, 2001: 70). Thus changing a lecture into an interactive class, and not simply presenting the question and explaining the solution, can result in the acquisition/development of communication and presentation skills (Botes, 2005: 251), critical thinking skills (Kurfis, 1989a, as quoted in Kimmel, 1995: 313), moral reasoning and decision-making (Frank, *et al.*, 2010: 137). Furthermore, reiterating the link between theory and practice can assist in the development of other competencies besides technical knowledge (Martin & Tempone, 2003: 241).

Instruction on ethical issues and solutions to ethical dilemmas will provide students with reasoning ability and judgement abilities, once they have been equipped with the facts (Glenn, 2004b, as quoted in Mitchell, 2008: 40; Wu & Yang, 2009: 347; Karcher, 1999: 1033, 1046; Frank, *et al.*, 2010: 132). Education programmes should focus on ethical issues, which will enhance candidates’ views and increase their current foundation of knowledge (Dosch & Wambsganss, 2006: 251). The mere teaching of ethics will not ensure that students will act ethically. There is however evidence that unethical behaviour can be decreased (Bean & Barnadi, 2007, as quoted in Angelidis & Ibrahim, 2009: 55). Having guest speakers discuss real-world examples can result in a connection between what is being taught in the education programme and what is happening in practice (De Villiers, 2010: 15). In addition, having discussions around ethical problems can aid students in identifying ethical principles (Huss & Patterson, 1998: 3, as quoted in Els, 2007: 190).

#### **2.14.2 Small-group and collaborative learning exercises**

This is the most suitable learning environment for aspirant CAs, according to NZICA (NZICA, 2008: 6), while Cheetham and Chivers (2001: 262) state that learning happens in this environment, through a “combination of observation, consultation, mutual exchange of information and a process of osmosis”.



Small-group and collaborative learning exercises result in the acquisition/development and assessment of the following competencies: leadership and delegation, decision-making, cooperation, communication, conflict management and trust-building, shared responsibility and solving problems jointly (Ricchio & Sakata, n.d.: 5; Albrecht, *et al.*, 1994: 410; Roof-Steffen, 1991, as quoted in Thomas 2000: 56/57; Foster & Lepard, 2003:58; Race, 2001: 17, as quoted in Gammie & Matson, 2007: 186; Beard & Schweiger, 2008: 233). In addition, the literature identified the following additional competencies that can be acquired/developed and assessed: followership skills (Race, 2001: 17, as quoted in Gammie & Matson, 2007: 186), leadership skills (Ricchio & Sakata, n.d.: 5; Albrecht & Sack, 2000: 64), solving of business problems (Albrecht, *et al.*, 1994: 410), interpersonal skills (Foster & Lepard, 2003: 58; Race, 2001: 17, as quoted in Gammie & Matson, 2007: 186; Good for the workplace and the classroom, 2004, as quoted in Mitchell, 2008: 41), teamwork skills (Rooff-Steffen, 1991, as quoted in Thomas 2000: 56/57; Berry, 1993, as quoted in Ballintine & McCourt Larres, 2007: 168; Beard & Schweiger, 2008: 233; Good for the workplace and the classroom, 2004, as quoted in Mitchell, 2008: 41); listening, dealing with criticism in an assertive rather than in an aggressive manner, persuasion and negotiation skills (Rooff-Steffen, 1991, as quoted in Thomas 2000: 56/57), improving confidence levels, providing support, enabling students to see how tasks can be performed in different ways (Cheetham & Chivers, 2001: 275), exposure to peers ideas, being an independent learner (Bourner, Bourner & Hughes, 2001, as quoted in Ballintine & McCourt Larres, 2007: 168), written communication, and expressing professional judgement (Foster & Lepard, 2003: 58).

Furthermore, group work can result in the acquisition/development and assessment of competencies closely related to real-world situations, which is not the case with traditional examinations or essays. A group-written assignment can result in team members sharing ideas and resources, at the same time managing themselves and their time (Gammie & Matson, 2007: 188, 190/191). It can result in the exchange of ideas and being able to criticize ideas. Students who are not confident to share ideas in a big class would feel more comfortable in a group environment (Gainen, 1983, as quoted in Kimmel, 1995: 309). It encourages the development of transferable skills (Kolb, 1984, as quoted in Berry, 1993: 171), which includes problem-solving, communication and team-working skills (MacGregor, 1989, as quoted in Berry 1993: 171). It was found that working in groups results in the acquisition/development and assessment of research skills, communication, leadership and team-building skills. In addition, team-working skills, time management, planning, researching and presenting (Hughes, 1991, as quoted in Berry, 1993: 177), independent learning

(Johnson, Johnson & Smith, 1991, as quoted in Kimmel, 1995: 309), and critical thinking skills can also be acquired/developed and assessed (Gainen, 1983, as quoted in Kimmel, 1995: 314).

Third-year accounting students at UKZN were asked about the competencies they were equipped with during a team exercise. The following competencies were identified: communication, compromising, sharing of ideas and expressing opinions, listening to the points of view of others, interacting with different people, experiencing similar situations to real work environments and coming up with solutions (Stainbank, 2009: 72, 74-76).

In their study of postgraduate accounting students in Ireland, Ballintine and McCourt Larres (2007: 174) found that the following competencies were acquired/developed during group work: verbal communication, building and maintaining trust with colleagues, leadership, persuasion, listening, tolerance for alternative points of view, questioning ability, conflict resolution, and the ability to get along with peers and critically debate issues.

Students formulating their own questions and having peers construct the answers can also be a method of small-group and collaborative learning. Students developing specimen questions acquire/develop critical thinking skills, and the interaction among students develops oral presentation and communication skills (Jayaprakash, 2005).

### **2.14.3 Role-playing exercises**

Kirstein and Plant (2011: 9) state that “role-play is one teaching method that can be used to improve learners’ understanding by seeing and doing”. This method involves only a few active participants, while the rest of the class observe the role-play and afterwards reflect on and discuss the scenario (Killen, 2001: 160, 171, as quoted in Kirstein & Plant, 2011: 9). Role-play results in students identifying and dealing with complicated problems and urges students to think about the situation in a critical and creative way (Killen, 2001: 162, Petty, 1994: 108, Drake & Corbin, 1993, Eddings, 1992 and Whitman, 1990, as quoted in Kirstein & Plant, 2011: 10). Kirstein and Plant’s study involved third-year auditing students at UP. They used role-playing exercises to improve students’ understanding of a business process by providing students with the opportunity to see a simulated work environment (Kirstein & Plant, 2011: 14, 20).

In combination with case studies, role-playing exercises address real-life issues (Fatt, 1995: 1001; Boyce, *et al.*, 2001: 46/47, 50). They give students the opportunity to understand ethical dilemmas, and to develop ethical sensitivity, judgement and behaviour (McPhail, 2003, as quoted in Molyneaux, 2004: 388; Beard & Schweiger, 2008: 233; Wu & Yang, 2009: 347) by acting out various roles (Boyce, *et al.*, 2001: 46/47, 50). Moreover, role-playing exercises can result in the acquisition/development of negotiation skills (Albrecht & Sack, 2000: 64), higher-level thinking skills (De Villiers, 2010: 15), oral communication skills (AAA, n.d.: Section 9.3; Crumbley, Smith & Smith, 1998: 188), written communication skills and interpersonal skills and teamwork skills (Crumbley, *et al.*, 1998: 188).

In Berry's study, university accounting students in the UK combined role-playing exercises with an interactive case study and group work. This resulted in the acquisition/development of the following competencies: data-gathering and selection, data analysis, prognosis, synthesis, evaluation and presentation and group-working skills (Berry, 1993: 174).

Crumbley, *et al.*, (1998: 184, 187) argue that an educational novel can be used as a catalyst for role-playing exercises. They describe an educational novel as a combination of "education with entertainment to make learning easy and interesting". Students can use a scene in the novel to act out the characters, situations and the topic in a role-play exercise (Crumbley, *et al.*, 1998: 184, 187). The use of an educational novel and a role-play exercise in combination can improve communication, interpersonal skills and creativity among students (Brent, 1982, Sharp, 1990 and Smith, Crumbley & McDuffie, 1992, as quoted in Crumbley, *et al.*, 1998: 183).

#### **2.14.4 Mentorship programmes**

IFAC's view of mentoring, discussed in section 2.10, is that mentoring relationships take place in both a university setting and during practical experience. However, in the accounting literature a mentor is referred to as a more senior professional who takes the junior professional under his/her wing (Karim, Mosca & Siegal, 1999: 30). These senior professionals are "understood to be older, higher-level managers who accept (and are given) the responsibility to guide, direct and help to manage the careers of lower level protégés" (Agrawal, Leavins, Rigsby & Siegal, 1995: 3). Furthermore, it has been argued that "mentoring can be viewed as an aspect of effective training and development strategies for integrating employees and helping them learn the organizational

culture” (Sandura & Siegal, 1995, Hunt & Michael, 1983 and Zey, 1998, as quoted in Karim, *et al.*, 1999: 31).

Coach, counsellor, role-model, confidant and sounding board are the formal and informal mentoring relationships that can develop, which are all important to the development process of a candidate (Cheetham & Chivers, 2001: 258/259). Role-models are key players in the delivery of ethical issues (Armstrong, *et al.*, 2003: 9). Many behaviours and personal skills are acquired/developed by merely observing another (Cheetham & Chivers, 2001: 258/259, 272). Mentoring relationships are beneficial for the mentor, mentee and the organization as a whole (Kaplan, Keinath & Walo, 2001: 195). These relationships can result in the acquisition/development of the following competencies for the mentee, which in essence can be assessed by the mentor: technical skills, career development, making transitions to new positions, self-confidence, developing personal relationships and personal development (Agrawal, *et al.*, 1995: 17). Young professionals look for relationships in the working environment that can assist them to solve problems. On the other hand, mentors also seek relationships in the work environment to assist them to develop professionally and advance in their careers (Agrawal, *et al.*, 1995: 4). Mentors can make a difference to mentees’ knowledge, work and thinking (Barker, Buckley & Monks, 1999: 298).

Back in 1991, Scandura and Viator (1991: 22, 25) found that having mentors in public accounting firms has a correlation with the retention of professional accountants in a firm. Professional accountants who have been allocated a mentor are more likely to stay with their employers, because of the resulting benefit they receive from this relationship. Viator (1999: 40, 47) also found that professional accountants who met regularly with their mentor and set goals and objectives were more satisfied with their development and with their career than mentees who do not have these relationships.

Fox and Stevenson explored the effectiveness of peer mentoring on accounting and finance university students at the University of Dundee, where third-year students mentored first-year students. The aim of the mentoring programme was to acquire/develop transferable skills in both mentors and mentees. The competencies that were acquired/developed by the mentees included an improvement in their research skills, social skills and transferable skills such as public speaking and asking questions. Mentors, on the other hand, improved their social skills, research skills, transferable skills and their confidence levels (Fox & Stevenson, 2006: 189/190, 198, 200). In their study, Jackling and McDowall examined the benefits of peer mentoring relationships for mentors at

an Australian university. Third-year accounting students mentored second-year accounting students, and the mentors indicated that the following skills were acquired/developed during the mentoring relationships: listening skills, team skills, leadership skills, time management, oral expression and questioning ability (Jackling & McDowall, 2008: 447, 451, 453/454). Peer mentoring relationships expose students to simulated work environments, thereby enabling students to acquire/develop pervasive qualities and skills without attending work experience programmes (Cranmer, 2006, as quoted in Jackling and McDowall, 2008: 447, 450).

In their study of aspirant professional accountants in Australia, McManus and Subramaniam found that mentors have a strong influence on mentees' ethical evaluations and moral standing. In addition, the study found that ethics education at university significantly affects professional accountants' perceptions and that professional bodies should ensure that they provide the necessary support to professional accountants at university, through a mentorship programme (McManus & Subramaniam, 2009: 620, 627, 638). In addition, trainees during the practical work experience period can acquire/develop ethical values from their mentors by observing their behaviour and listening to the advice they offer (Puxty, et al., 1994: 80; Flemming, 1996: 214).

#### 2.14.5 Additional delivery methods



Lastly, Riccio and Sakata identified additional methods that result in the acquisition/development of competencies (Riccio & Sakata, n.d.: 4), which are presented in Table 2.29.

**Table 2.29 Teaching methods that result in the acquisition/development of competencies**  
(Riccio & Sakata, n.d.: 5):

<b>Method of acquisition/development</b>	<b>Pervasive qualities and skills acquired/developed from these methods</b>
Individual homework assignment	Independence, written skills, organization, logical thought
Library research	Independence (able to recognize when information is needed and have the ability to locate, evaluate, and use effectively the needed information)
Individual assignment during class	Independence, writing ability, organization, logical thought
Student seminar	Self-confidence, communication (speaking ability) skills, critical thinking, interpersonal skills
Internet research	Independence, technology interaction and experience
Computer-based activities	Encourages exploration, self-expression, and feeling of ownership by allowing students to manipulate its components, contact with companies and real business activities. Instant feedback and evaluation, motivation and independence
Visiting companies	Contact with business reality, understanding of the business process

In Chapter 3, all the delivery methods identified in literature review above will be mapped to SAICA's pervasive qualities and skills. In the empirical work, individual academic providers at SAICA-accredited academic programmes will be asked to provide additional delivery methods that can be applied in the delivery of competencies. Furthermore, the views of these individual academics on the effectiveness of delivery methods addressed above in acquiring/developing and assessing SAICA's competencies will also be solicited.

## **2.15 Summary**

This chapter commenced by documenting the role that IFAC plays in the accounting profession with regard to education of professional accountants, as well as IFAC's standards, practice statements and information papers that have an effect on SAICA's qualification model. The inclusion of pervasive qualities and skills in accounting bodies' qualification frameworks was presented. This was done by way of a literature review of the pervasive qualities and skills included in IFAC's standards, in SAICA's Competency Framework, in CAGE member bodies' syllabi and other pervasive qualities and skills as identified in the accounting profession. The chapter focused on IFAC, as SAICA must continue to comply with IFAC's standards through its on-going accreditation. With regard to the focus on CAGE member bodies, these bodies are very relevant to SAICA's maintenance of reciprocal agreements with these bodies. From the literature review it was apparent that pervasive qualities and skills are more important than a knowledge base.

SAICA's pervasive qualities and skills were compared to IFAC's professional skills and professional values, ethics and attitudes through a matching exercise. It was ascertained that SAICA's competencies were in fact aligned with IFAC's professional skills and professional values, ethics and attitudes and, consequently, academic providers can apply IFAC's delivery methods in addressing SAICA's pervasive qualities and skills in their education programmes.

The chapter also presented some of the challenges faced by academic providers in equipping candidates with pervasive qualities and skills during the education programme and provided mixed views as to whether pervasive qualities and skills can actually be addressed in a university setting. On the basis of the information provided by IFAC, CAGE member bodies, and the other accounting bodies, as well as the accounting literature, the chapter then set out the delivery methods that could address pervasive qualities and skills. The delivery methods brought to light the methods of acquisition/development and/or assessment that are used in the accounting profession,

representing international best-practice, which could also be used by SAICA-accredited academic providers in their education programmes. The literature review made it clear that a range of delivery methods result in the transfer of pervasive qualities and skills, and that SAICA-accredited academic providers should similarly use a range of methods in their education programmes.

The next chapter will map the acquisition/development and/or assessment methods representing international best-practice to SAICA's pervasive qualities and skills.



## CHAPTER 3

### MAPPING OF INTERNATIONAL BEST-PRACTICE DELIVERY METHODS TO SAICA'S PERVASIVE QUALITIES AND SKILLS

#### 3.1 Introduction

The literature review in Chapter 2 identified delivery methods that result in the transfer of pervasive qualities and skills. These delivery methods were from the perspective of IFAC, accounting bodies, including CAGE, and delivery methods included in the related accounting literature, which have all been collectively referred to as international best-practice methods

From Chapter 2 it is clear that a range of delivery methods result in the acquisition/development and assessment of pervasive qualities and skills. These delivery methods will be mapped to the pervasive skills presented in SAICA's Competency Framework, with specific reference to whether each method will assist in the acquisition/development and/or assessment of these competencies. The purpose of the mapping exercise is to list all of the delivery methods that could apply to each competency. Thereafter, the mapping will be further refined to determine how many of the pervasive skills and skills may be acquired/developed and/or assessed by each of the methods identified in the literature review. Therefore, the outcome of this chapter is to determine which of the delivery methods can be applied in covering the largest range of pervasive qualities and skills.

The mapping exercise and the refinement of this will be compared to SAICA's methods of acquisition/development and assessment in Chapter 4. The findings of this chapter will form the basis of the questions in the empirical work related to the acquisition/development and assessment of pervasive qualities and skills.

#### 3.2 Mapping of the delivery methods representing international best-practice to SAICA's pervasive qualities and skills

In Chapter 2 it was apparent that an array of delivery methods results in the acquisition/development and assessment of pervasive qualities and skills. These delivery methods will be mapped to the pervasive skills presented in SAICA's Competency Framework. However, before this can be presented, it must be acknowledged that IFAC and various accounting bodies,



including CAGE, use numerous dissimilar terms when referring to the same method of acquisition/development and assessment, as identified in Chapter 2. With specific reference to the overlap of terminology, in this dissertation several of the delivery methods have been grouped together and/or renamed. These new terms will be used in this chapter and the subsequent chapters.

With regard to case studies and open problems, or any other form of case study exercise, this method will be collectively referred to as “case studies”. All forms of acquisition/development and assessment involving the use of a computer will be referred to as “computer-based activities”. Multiple-choice questions, true and false questions, matching and short-answer questions will be referred to collectively as “objective testing”. The terms achievement log, activity log, diary, learning contract, learning log, portfolio, reflective journal, training log or tutorial file will collectively be referred to as “portfolios”. For the various types of orals and presentations, these terms will be referred to as “presentations by students”.

What was apparent in the literature review regarding the delivery method of lectures is that there are two types of lectures. Firstly, there are lectures where there is no involvement by the learners and, secondly, there are lecture-based classes where active participation by learners is required. In this study lectures involving no participation by learners will be referred to as “lectures” and where active participation is required by learners will be referred to as “discussions (interactive classes)”.

The mapping exercise in Table 3.1 below firstly entailed listing SAICA’s pervasive qualities and skills (column one) and then identifying, based on the researcher’s professional judgement, the acquisition/development (column two) and/or assessment (column three) methods in the preceding chapter that results in equipping candidates with pervasive qualities and skills.

**Table 3.1 Mapping of international best-practice methods of acquisition/development and assessment to SAICA’s pervasive qualities and skills:**

SAICA’s pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>1. Protects the public interest</b></p> <ul style="list-style-type: none"> <li>▪ For all assignments, adheres to the related standards.</li> <li>▪ Understands the profession’s standards of competence and integrity and how these standards serve the public and protect the public interest.</li> <li>▪ Identifies ethical dilemmas in a business or government situation and makes decisions that ensure the public interest is paramount.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Armstrong, <i>et al.</i>, 2003: 7; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; Mitchell, 2008: 40; IFAC, 2006b: 103; Wu &amp; Yang, 2009: 347; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programme</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; ICAI, 2007a; McManus &amp; Subramaniam, 2009: 620, 627/638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAA, 2008: 3, 7, 11; ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; IFAC, 2006b: 117; IFAC, 2010f: 124).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; CIMA, 2010: 71; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; ICAS, 2011c; NZICA, 2011c)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116; ICAS, 2011c)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Chapter 9; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Essays</b> (ICAS, 2011c; ICAS, 2011e: 15)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAA, 2008: 3, 7, 11; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>2. Acts competently with honesty and integrity</b></p> <ul style="list-style-type: none"> <li>▪ Understands and adheres to the profession's standards of competence and integrity.</li> <li>▪ Follows the law and the spirit of the law.</li> <li>▪ Ensures that breaches of an entity's code of conduct and unethical behaviour are reported to a supervisor so that such information is communicated to the appropriate level within the governing body (e.g. board of directors).</li> <li>▪ Acts honestly.</li> <li>▪ Makes transparent decisions, recognising and accepting responsibility for actions and for the consequences of those decisions.</li> <li>▪ Uses all appropriate internal and/or external resources in resolving ethical dilemmas.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Armstrong, <i>et al.</i>, 2003: 7; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; IFAC, 2006b: 103; Mitchell, 2008: 40; Wu &amp; Yang, 2009: 347; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programme</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; ICAI, 2007a; McManus &amp; Subramaniam, 2009: 620, 627, 638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAA, 2008: 3, 7, 11; ICAI, 2009: 6; ICAEW, 2011: 2-7; HKICPA, 2011b: 51-57)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; IFAC, 2010f: 124).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; ICAS, 2011c; NZICA, 2011c)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116; ICAS, 2011c)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Chapter 9; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (FAC, 2010f: 116)</li> <li>▪ <b>Essays</b> (ICAS, 2011c; ICAS, 2011e: 15)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2006b: 88; ICAA, 2008: 3, 7, 11; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>3. Carries out work with a desire to exercise due care</b></p> <ul style="list-style-type: none"> <li>▪ Ensures that when carrying out work, the interests of the public, the client and the employer are placed before own self-interest.</li> <li>▪ Preserves the trust inherent in fiduciary relationships with the public at large, the client, the employer and the profession.</li> <li>▪ Prepares information in such a way that the pertinent facts are fairly presented.</li> <li>▪ Interprets information in such a way that the pertinent facts are fairly presented.</li> <li>▪ Interprets information in an objective manner, exercising professional skepticism when required.</li> <li>▪ Makes appropriate ethical judgements based on an understanding of the level of care expected of professional accountants in various situations.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Ricchio &amp; Sakata, n.d.: 5; Boyce, <i>et al.</i>, 2001: 44-46; Foster &amp; Lepard, 2003: 24; Molyneaux, 2004: 388; Anderson &amp; Cunningham, 2005: 5/6; Abeysekera, 2006: 11; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011d: 4, 6, 8/9; ICAS, 2011e: 14; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; IFAC, 2006b: 103; Mitchell, 2008: 40; Wu &amp; Yang, 2009: 347; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programmes</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; McManus &amp; Subramaniam, 2009: 620, 627, 638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (AAA, n.d.: Section 9.3; Adler &amp; Milne, 1997: 196; Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; ICAEW, 2011: 2-7; HKICPA, 2011b: 51-57)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Thomas 2000: 56, 57; Foster &amp; Lepard, 2003: 58; IFAC, 2006b: 117; HKICPA, 2011c: 7, 9).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Case studies</b> (Ricchio &amp; Sakata, n.d.: 5; Boyce, <i>et al.</i>, 2001: 44/45; Foster &amp; Lepard, 2003: 24; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Anderson &amp; Cunningham, 2005: 5/6; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; CIMA, 2010: 71; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; CICA, 2011a: 5; HKICPA, 2011b: 22; ICAS, 2011d: 4, 6, 8/9; ICAS, 2011e: 14; ICAS, 2011c; NZICA, 2011c)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Chapter 9; Section 9.4; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Essays</b> (ICAS, 2011c; ICAS, 2011e: 15)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Thomas 2000: 56/57; Foster &amp; Lepard, 2003: 58).</li> </ul>

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>4. Maintains objectivity and independence</b></p> <ul style="list-style-type: none"> <li>▪ Understands the principles and rules of objectivity and independence and acts appropriately.</li> <li>▪ Identifies and evaluates threats to objectivity in a proposed activity or decision, and implements suitable safeguards to obviate the threats / reduce the threats to an acceptably low level.</li> <li>▪ Identifies and evaluates threats to independence (both in fact and appearance) and implements safeguards to obviate the threats / reduce the threats to an acceptably low level.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Armstrong, <i>et al.</i>, 2003: 7; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; IFAC, 2006b: 103; Mitchell, 2008: 40; Wu &amp; Yang, 2009: 347; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programmes</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; ICAI, 2007a; McManus &amp; Subramaniam, 2009: 620, 627, 638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; IFAC, 2010f: 124).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; CIMA, 2010: 71; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; ICAS, 2011c; ICAEW, 2010b: 3; NZICA, 2011c)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Chapter 9; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>5. Avoids conflict of interest</b></p> <ul style="list-style-type: none"> <li>▪ Understands the reasons for avoiding conflict of interest situations and is familiar with the guidelines and laws that have been developed to prevent their occurrence.</li> <li>▪ Consciously avoids real, potential or perceived conflicts of interest.</li> <li>▪ Ensures that the interest of one party is not favoured over that of another.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; IFAC, 2006b: 103, 116; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; Mitchell, 2008: 40; Wu &amp; Yang, 2009: 347; IFAC, 2006b: 103; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programmes</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; McManus &amp; Subramaniam, 2009: 620, 627, 638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; IFAC, 2006b: 103, 116; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; IFAC, 2006b: 103, 116/117; IFAC, 2010f: 124).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; ICAS, 2011c; NZICA, 2011c)</li> <li>▪ <b>Case study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Chapter 9; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Essays</b> (ICAS, 2011c; ICAS, 2011e: 15)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>6. Protects the confidentiality of information</b></p> <ul style="list-style-type: none"> <li>▪ Does not divulge or exploit confidential information.</li> <li>▪ Protects against the accidental distribution of confidential information.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; ; IFAC, 2006b: 103; Mitchell, 2008: 40; Wu &amp; Yang, 2009: 347; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programmes</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; ICAI, 2007a; McManus &amp; Subramaniam, 2009: 620, 627, 638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; IFAC, 2006b: 117).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; ICAS, 2011c; NZICA, 2011c)</li> <li>▪ <b>Case study-group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Chapter 9; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>7. Maintains and enhances the profession's reputation</b></p> <ul style="list-style-type: none"> <li>▪ Performs work to a high standard of quality.</li> <li>▪ Understands the role of the profession within the economic and social environment of South Africa and the region.</li> <li>▪ Understands the structure of the profession, the services which it provides to members and the requirements for membership.</li> <li>▪ Contributes to the enhancement of the profession's image.</li> <li>▪ Promotes the profession.</li> <li>▪ Practises professional courtesy.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44, 46; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; IFAC, 2006b: 103; Mitchell, 2008: 40; Wu &amp; Yang, 2009: 347; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programmes</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; McManus &amp; Subramaniam, 2009: 620, 627, 638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; IFAC, 2006b: 117).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; ICAS, 2011c; NZICA, 2011c)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Chapter 9; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>



SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>8. Adheres to the rules of professional conduct</b></p> <ul style="list-style-type: none"> <li>▪ Abides by the Codes of Professional Conduct of the SA Institute of Chartered Accountants (SAICA) and, if applicable, the Independent Regulatory Board for Auditors (IRBA).</li> <li>▪ Refrains from improper conduct as defined in the SAICA By-laws, and if applicable, the IRBA Disciplinary Rules.</li> <li>▪ Abides by the code of ethics implemented by an employer.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011c)</li> <li>▪ <b>Discussions (interactive classes)</b> (Karcher, 1996: 1033, 1046; IFAC, 2006b: 103; Mitchell, 2008: 40; Wu &amp; Yang, 2009: 347; Frank, <i>et al.</i>, 2010: 132; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Mentorship programmes</b> (Flemming, 1996: 214; Armstrong, <i>et al.</i>, 2003: 9; McManus &amp; Subramaniam, 2009: 620, 627, 638; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Role-playing exercises</b> (Molyneaux, 2004: 388; Beard &amp; Schweiger, 2008: 233; Wu &amp; Yang, 2009: 347; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 44; Gammie &amp; Lines, 2004: 113; Molyneaux, 2004: 388; Houck &amp; Laditka, 2006: 159, 164/165; Beard &amp; Schweiger, 2008: 233; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; ICAS, 2011c; NZICA, 2011c)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA; n.d.: Chapter 9; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Essays</b> (ICAS, 2011e: 15)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
<p><b>1. Self-manages.</b></p>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1997: 204/205; McConnell &amp; Milne, 2001: 63)</li> <li>▪ <b>Computer-based activities</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual assignment during class</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual homework assignment</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Internet research</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Library research</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Portfolios</b> (ICAI, 2005; Ballintine &amp; McCourt Larres, 2007: 170; Hamilton, 2007: 100, 123; ICAEW, 2011: 2-7; ICAI, 2009: 6; ICAI, 2010c)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> <li>▪ <b>Self-assessment</b> (Beard &amp; Schweiger, 2008: 236, 238; Tonge &amp; Willett, 2009: 211)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Ballintine &amp; McCourt Larres, 2007: 168).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Computer-based activities</b> (Gammie &amp; Lines, 2004: 113)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106, 108)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Objective testing</b> (Gammie &amp; Lines, 2004: 113)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Ballintine &amp; McCourt Larres, 2007: 168).</li> </ul>
<p><b>2. Demonstrates leadership and initiative.</b></p>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 202, 204/205, 208; Albrecht &amp; Sack, 2000: 64; IFAC, 2006b: 103, 116)</li> <li>▪ <b>Mentorship programmes</b> (Jackling &amp; McDowall, 2008: 447, 451, 453/454)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Role-playing exercises</b> (IFAC, 2006b: 103, 116)</li> <li>▪ <b>Portfolios</b> (Hamilton, 2007: 100, 123; ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Albrecht &amp; Sack, 2000: 64; APT, 2011b; NZICA, 2011c)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Beard &amp; Schweiger, 2008: 238)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 236, 238)</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
	<ul style="list-style-type: none"> <li>▪ <b>Self-assessment</b> (Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Berry, 1993: 172; Albrecht, <i>et al.</i>, 1994: 410; Albrecht &amp; Sack, 2000: 64; Foster &amp; Lepard, 2003: 58; Thomas 2000: 56/57; IFAC, 2006b: 103, 116; Ballintine &amp; McCourt Larres, 2007: 174; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Berry, 1993: 172; Albrecht, <i>et al.</i>, 1994: 410; Albrecht &amp; Sack, 2000: 64; Thomas 2000: 56/57; Foster &amp; Lepard, 2003: 58; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233).</li> </ul>
<p><b>3. Maintains and demonstrates competence and recognises limits.</b></p>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1997: 202, 204/205, 208; IFAC, 2010f: 124/125)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2006b: 103; IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Mentorship programmes</b> (ICAI, 2007a ; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> <li>▪ <b>Role-playing exercises</b> (IFAC, 2010f: 125).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Gammie &amp; Lines, 2004: 113; IFAC, 2010f: 116)</li> <li>▪ <b>Case study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106, 108)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106).</li> </ul>
<p><b>4. Strives to add value in an innovative manner.</b></p>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 204/205)</li> <li>▪ <b>Portfolios</b> (ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Gammie &amp; Lines, 2004: 113)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (ICAEW, 2011: 2-7; Gammie &amp; Lines, 2004: 106)</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
5. Manages change.	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Francis, <i>et al.</i>, 1995; Adler &amp; Milne, 1997: 202, 204/205, 208)</li> <li>▪ <b>Portfolios</b> (ICAI, 2009: 6; ICAI, 2010c; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106).</li> <li>▪ <b>Case studies</b> (Francis, <i>et al.</i>, 1995; Adler &amp; Milne, 1997: 202, 208)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106).</li> </ul>
6. Treats others in a professional manner.	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1997: 202, 208; Boyce, <i>et al.</i>, 2001: 45; Davis, <i>et al.</i>, 2001: 127, 130/131; Houck &amp; Laditka, 2006: 159, 164/165; IFAC, 2006b: 103, 116)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 57)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Mentorship programmes</b> (Jackling &amp; McDowall, 2008: 447, 451, 453/454; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Peer assessment</b> (AAA, n.d.: Section 9.3; Adler &amp; Milne, 1997: 196)</li> <li>▪ <b>Portfolios</b> (Hamilton, 2007: 100, 123; ICAA, 2008: 3, 7, 11; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> <li>▪ <b>Role-playing exercises</b> (Berry, 1993: 174; Crumbley, <i>et al.</i>, 1998: 188; IFAC, 2006b: 103, 116; IFAC, 2010f: 125)</li> <li>▪ <b>Self-assessment</b> (Beard &amp; Schweiger, 2008: 236, 238)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Boyce, <i>et al.</i>, 2001: 45; Gammie &amp; Lines, 2004: 113; Houck &amp; Laditka, 2006: 159, 164/165; IFAC, 2010f: 116)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Section 9.3; Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAA, 2008: 3, 7, 11; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 236, 238)</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
	<ul style="list-style-type: none"> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; IFAC, 2006b: 103, 116; Ballantine &amp; McCourt Larres, 2007: 174; Gammie &amp; Matson, 2007: 186; Mitchell, 2008: 41; Stainbank, 2009: 72, 74-76; HKICPA, 2011c: 7, 9).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; Gammie &amp; Matson, 2007: 186; Mitchell, 2008: 41; Stainbank, 2009: 72, 74-76).</li> </ul>
<p><b>7. Understands the national and international environment.</b></p>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Cargill, <i>et al.</i>, 2002: 73/74; Tonge &amp; Willett, 2009: 216)</li> <li>▪ <b>Case studies</b> (Ricchio &amp; Sakata, n.d.: 5; Velenchik, 1995: 29, 36; Adler &amp; Milne, 1997: 199, 202, 204/205, 208; Boyce, <i>et al.</i>, 2001: 44-46; IFAC, 2010f: 124/125)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Organized visits to workplaces as part of the formal academic programme</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> <li>▪ <b>Role-playing exercises</b> (Fatt, 1995: 1001; Boyce <i>et al.</i>, 2001: 46, 47, 50; IFAC, 2010f: 125; Kirstein &amp; Plant, 2011: 14, 20)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Stainbank, 2009: 72, 74-76).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Case studies</b> (Ricchio &amp; Sakata, n.d.: 5; Gammie &amp; Lines, 2004: 113; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 116; IFAC, 2010i: 55; APT, 2011b)</li> <li>▪ <b>Case studies and objective testing conducted jointly</b> (AICPA, 2010b: 2/3, 6, 9/10, 12/13)</li> <li>▪ <b>Case study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 238)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Essays</b> (Gammie &amp; Lines, 2004: 114)</li> <li>▪ <b>Objective testing</b> (Gammie &amp; Lines, 2004: 114; IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group &amp; collaborative learning exercises</b> (Stainbank, 2009: 72, 74-76).</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
8. Is a life-long learner.	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 202, 204/205, 208)</li> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; De La Harpe, <i>et al.</i>, 2000: 234; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; Ballintine &amp; McCourt Larres, 2007: 170; Hamilton, 2007: 100, 123; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> <li>▪ <b>Self-assessment</b> (Altschuld &amp; Lysaght, 2000: 100; Dierick &amp; Dochy, 2001: 312/313).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Gammie &amp; Lines, 2004: 113)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; Gammie &amp; Lines, 2004: 92, 106; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Altschuld &amp; Lysaght, 2000: 100; Dierick &amp; Dochy, 2001: 312/313; Gammie &amp; Lines, 2004: 95, 106).</li> </ul>
9. Works effectively as a team member.	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Riccio &amp; Sakata, n.d.: 5; Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 202, 204/205, 208; Boyce, <i>et al.</i>, 2001: 45; Davis, <i>et al.</i>, 2001: 127, 130/131; Cargill, <i>et al.</i>, 2002: 73/74; Armstrong, <i>et al.</i>, 2003: 7; IFAC, 2004: 9; IFAC, 2006b: 103, 116)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 57)</li> <li>▪ <b>Mentorship programmes</b> (Jackling &amp; McDowall, 2008: 447, 451, 453/454)</li> <li>▪ <b>Peer assessment</b> (AAA, n.d.: Section 9.3; Adler &amp; Milne, 1997: 196)</li> <li>▪ <b>Portfolios</b> (Hamilton, 2007: 100, 123; ICAA, 2008: 3, 7, 11; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Riccio &amp; Sakata, n.d.: 5; Boyce, <i>et al.</i>, 2001: 45; Cargill, <i>et al.</i>, 2002: 73/74; Gammie &amp; Lines, 2004: 77; IFAC, 2004: 9; NZICA, 2011c)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (AAA, n.d.: Section 9.3; Beard &amp; Schweiger, 2008: 238)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAA, 2008: 3, 7, 11; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning</b> (Thomas 2000: 56/57; Ballintine &amp; McCourt Larres, 2007: 168; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233; 2008: 41; Mitchell, 2008:41).</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
	<ul style="list-style-type: none"> <li>▪ <b>Role-playing exercises</b> (Berry, 1993: 174; Crumbley, <i>et al.</i>, 1998: 188; IFAC, 2006b: 103, 116)</li> <li>▪ <b>Self-assessment</b> (Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Berry 1993: 171; Thomas 2000: 56/57; Jayaprakash, 2005; IFAC, 2006b: 103, 116; Ballintine &amp; McCourt Larres, 2007: 168; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233; Mitchell, 2008: 41; HKICPA, 2011c: 7, 9).</li> </ul>	
<b>10. Manages time effectively.</b>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Ricchio &amp; Sakata, n.d.: 5; Adler &amp; Milne, 1997: 202, 204/205, 208; Cargill, <i>et al.</i>, 2002: 73/74; IFAC, 2004: 9)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 57)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Mentorship programmes</b> (Jackling &amp; McDowall, 2008: 447, 451, 453/454; IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Portfolios</b> (Trotter, 2006: 505, 515, 517; Hamilton, 2007: 100, 123; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Albrecht, <i>et al.</i>, 1994: 411; Adler &amp; Milne, 1997: 196, 204/205)</li> <li>▪ <b>Role-playing exercises</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Self-assessment</b> (Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Gammie &amp; Matson, 2007: 188, 190/191).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Case studies</b> (Ricchio &amp; Sakata, n.d.: 5; Cargill, <i>et al.</i>, 2002: 73/74; Gammie &amp; Lines, 2004: 77, 113; IFAC, 2004: 9; IFAC, 2010f: 116)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Albrecht, <i>et al.</i>, 1994: 411; Adler &amp; Milne, 1997: 196)</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
		<ul style="list-style-type: none"> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Gammie &amp; Matson, 2007: 188, 190/191).</li> </ul>
IC: Professional skills	Methods of acquisition/development	Methods of assessment
<p><b>1. Obtains information</b></p> <ul style="list-style-type: none"> <li>▪ Gathers or develops information and ideas.</li> <li>▪ Develops an understanding of the operating environment.</li> <li>▪ Identifies the needs of internal and external clients and develops a plan to meet those needs.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Cargill, <i>et al.</i>, 2002: 73/74; Tonge &amp; Willett, 2009: 216)</li> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 202, 204/205, 208; Davis, <i>et al.</i>, 2001: 127, 130/131; McConnell &amp; Milne, 2001: 63; IFAC, 2004: 9; Armstrong, <i>et al.</i>, 2003: 7; Foster &amp; Lepard, 2003: 24; Anderson &amp; Cunningham, 2005: 16)</li> <li>▪ <b>Computer-based activities</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual assignment during class</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual homework assignment</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Library research</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Mentorship programmes</b> (Fox &amp; Stevenson, 2006: 189/190, 198, 200)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; HKICPA, 2011b: 51-57)</li> <li>▪ <b>Presentations by students</b> (Francis, <i>et al.</i>, 1995; Adler &amp; Milne, 1997: 204/205; Foster &amp; Lepard, 2003: 133)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Case studies</b> (Foster &amp; Lepard, 2003: 24; Gammie &amp; Lines, 2004: 77, 113; IFAC, 2004: 9; Anderson &amp; Cunningham, 2005: 16; IFAC, 2010f: 68)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Essays</b> (Gammie &amp; Lines, 2004: 114)</li> <li>▪ <b>Extended computational exercises</b> (Gammie &amp; Lines, 2004: 114)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; Gammie &amp; Lines, 2004: 92, 106)</li> <li>▪ <b>Presentations by students</b> (Francis, <i>et al.</i>, 1995; Foster &amp; Lepard, 2003: 133)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Berry, 1993: 172; Foster &amp; Lepard, 2003: 58).</li> </ul>



SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
	<ul style="list-style-type: none"> <li>▪ <b>Small-group and collaborative learning exercises</b> (Berry, 1993: 172; Foster &amp; Lepard, 2003: 58).</li> </ul>	
<p><b>2. Examines and interprets information and ideas critically</b></p> <ul style="list-style-type: none"> <li>▪ Analyses information or ideas.</li> <li>▪ Performs computations.</li> <li>▪ Verifies and validates information.</li> <li>▪ Evaluates information and ideas.</li> <li>▪ Integrates ideas and information from various sources.</li> <li>▪ Draws conclusions / forms opinions.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (IFAC, 2004: 8)</li> <li>▪ <b>Case studies</b> (Albrecht, <i>et al.</i>, 1994: 410/411; Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 199, 204/205; Boyce, <i>et al.</i>, 2001: 45/46; Davis, <i>et al.</i>, 2001: 127, 130/131; McConnell &amp; Milne, 2001: 63; Armstrong, <i>et al.</i>, 2003: 7; Foster &amp; Lepard, 2003: 24; Anderson &amp; Cunningham, 2005: 16; Cheng, 2007: 583; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124/125; ICAS, 2011d: 4, 6, 8/9; ICAS, 2011e: 14)</li> <li>▪ <b>Computer-based activities</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Discussions (interactive classes)</b> (Kimmel, 1995: 313)</li> <li>▪ <b>Individual assignment during class</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual homework assignment</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Library research</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Peer assessment</b> (Albrecht, <i>et al.</i>, 1994: 411; Davis, <i>et al.</i>, 2001: 129; Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (Trotter, 2006: 505, 515, 517; ICAI, 2009: 6; HKICPA, 2011b: 51-57)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Adler &amp; Milne, 1997: 204/205; Foster &amp; Lepard, 2003: 133; De Villiers, 2010: 15)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Case studies</b> (Albrecht, <i>et al.</i>, 1994: 410/411; Foster &amp; Lepard, 2003: 24; Gammie &amp; Lines, 2004: 113; Anderson &amp; Cunningham, 2005: 16; Cheng, 2007: 583; Beard &amp; Schweiger, 2008: 233; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 201f: 68; IFAC, 2010i: 55; APT, 2011b; CICA, 2011a: 5; ICAS, 2011d: 4, 6, 8/9; ICAS, 2011e: 14; HKICPA, 2011b: 22; NZICA, 2011c)</li> <li>▪ <b>Case studies and objective testing conducted jointly</b> (AICPA, 2010b: 2/3, 6, 9/10, 12/13)</li> <li>▪ <b>Computer-based activities</b> (Gammie &amp; Lines, 2004: 113; IFAC, 2010i: 14/15)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Essays</b> (Gammie &amp; Lines, 2004: 114; IFAC, 2010i: 55; ICAS, 2011c; ICAS, 2011e: 15)</li> <li>▪ <b>Extended computational exercises</b> (Gammie &amp; Lines, 2004: 78)</li> <li>▪ <b>Objective testing</b> (Brown, 2001: 10, 14; Gammie &amp; Lines, 2004: 113/114; IFAC, 2010i: 54/55)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Presentations by students</b> (AAA, n.d.: Section 9.3; Foster &amp; Lepard, 2003: 133; De Villiers, 2010: 15)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
	<ul style="list-style-type: none"> <li>▪ <b>Role-playing exercises</b> (Berry, 1993: 174; Kirstein &amp; Plant, 2011: 10)</li> <li>▪ <b>Self-assessment</b> (AAA, n.d.: Section 9.6)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58; Jayaprakash, 2005; HKICPA, 2011c: 7, 9).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Small-group and collaborative learning exercises</b> (Foster &amp; Lepard, 2003: 58).</li> </ul>
<p><b>3. Solves problems and makes decisions</b></p> <ul style="list-style-type: none"> <li>▪ Identifies and diagnoses problems and/or issues.</li> <li>▪ Develops solutions.</li> <li>▪ Decides / recommends / provides advice.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Fatt, 1995: 1001; Adler &amp; Milne, 1997: 199, 202, 204/205, 208; Boyce, <i>et al.</i>, 2001: 45, 46; Brown, 2001: 11; Davis, <i>et al.</i>, 2001: 127, 130/131; McConnell &amp; Milne, 2001: 63; Foster &amp; Lepard, 2003: 24; Anderson &amp; Cunningham, 2005: 16; IFAC, 2006b: 103, 116; Mitchell, 2008: 40; IFAC, 2010f: 124/125; ICAS, 2011d: 4, 6, 8/9; ICAS, 2011e: 14)</li> <li>▪ <b>Computer-based activities</b> (Ricchio &amp; Sakata, nd.: 5; Buchanan, Gleim, <i>et al.</i>, 2004: 11)</li> <li>▪ <b>Discussions (interactive classes)</b> (Frank, <i>et al.</i>, 2010: 137)</li> <li>▪ <b>Guest speakers</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual assignments during class</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual homework assignments</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Library research</b> (Ricchio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Lectures</b> (IFAC, 2006b: 103)</li> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (ICAA, 2008: 3, 7, 11; ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Fatt, 1995: 1001; Velenchik, 1995: 32; Boyce, <i>et al.</i>, 2001: 45; Brown, 2001: 11; Foster &amp; Lepard, 2003: 24; Gammie &amp; Lines, 2004: 77/78, 113; Anderson &amp; Cunningham, 2005: 16; Mitchell, 2008: 40; CIMA, 2010: 71; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14; IFAC, 2010f: 68; IFAC, 2010i: 55; APT, 2011b; CICA, 2011a: 5; HKICPA, 2011b: 22; ICAS, 2011d: 4, 6, 8/9; ICAS, 2011e: 14; NZICA, 2011c)</li> <li>▪ <b>Case studies and objective testing conducted jointly</b> (AICPA, 2010b: 2/3, 6, 9/10, 12/13)</li> <li>▪ <b>Critical incident accounts</b> (Monk, 2001: 108; Gammie &amp; Lines, 2004: 89, 106, 108)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Essays</b> (Gammie &amp; Lines, 2004: 114; ICAS, 2011c; ICAS, 2011e: 15)</li> <li>▪ <b>Extended computational exercises</b> (Gammie &amp; Lines, 2004: 114)</li> <li>▪ <b>Objective testing</b> (Brown, 2001: 10, 14)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAA, 2008: 3, 7, 11; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Brown, 2001: 11; Foster &amp; Lepard, 2003: 133; Gammie &amp; Lines, 2004: 123/124; Beard &amp; Schweiger, 2008: 233)</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
	<ul style="list-style-type: none"> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205; Brown, 2001: 11; Brown, 2001: 11; Foster &amp; Lepard, 2003: 133; Beard &amp; Schweiger, 2008: 233)</li> <li>▪ <b>Role-playing exercises</b> (IFAC, 2006b: 103, 116)</li> <li>▪ <b>Self-assessment</b> (Altschuld &amp; Lysaght, 2000: 100; Dierick &amp; Dochy, 2001: 312/313)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Berry 1993: 171; Albrecht, <i>et al.</i>, 1994: 410; Thomas 2000: 56/57; Foster &amp; Lepard, 2003: 58; IFAC, 2006b: 103, 116; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124; HKICPA, 2011c: 9).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Self-assessment</b> (Altschuld &amp; Lysaght, 2000: 100; Dierick &amp; Dochy, 2001: 312/313; Gammie &amp; Lines, 2004: 95, 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Albrecht, <i>et al.</i>, 1994: 410; Thomas 2000: 56/57; Foster &amp; Lepard, 2003: 58; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233).</li> </ul>
<p><b>4. Communicates effectively and efficiently</b></p> <ul style="list-style-type: none"> <li>▪ Seeks and shares information, facts and opinions through written and oral discussion.</li> <li>▪ Prepares documents in written and graphic form.</li> <li>▪ Presents information effectively.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Cargill, <i>et al.</i>, 2002: 73/74; Tonge &amp; Willett, 2009: 216)</li> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 202, 204/205, 208; Davis, <i>et al.</i>, 2001: 127, 130/131; Foster &amp; Lepard, 2003: 24; IFAC, 2006b: 103, 116; ICAS, 2011d: 4, 6, 8/9; ICAS, 2011e: 14)</li> <li>▪ <b>Discussions (interactive classes)</b> (Botes, 2005: 251)</li> <li>▪ <b>Guest speakers</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual assignments during class</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Individual homework assignments</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Mentorship programmes</b> (Fox &amp; Stevenson, 2006: 189/190, 198, 200; Jackling &amp; McDowall, 2008: 447, 451, 453/454)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Case studies</b> (Foster &amp; Lepard, 2003: 24; Gammie &amp; Lines, 2004: 77, 113; CIMA, 2010: 71; ICAEW, 2010c: 14; ICAS, 2011e: 14; APT, 2011b; CICA, 2011a:5; ICAS, 2011d: 4, 6, 8/9; NZICA, 2011c)</li> <li>▪ <b>Case studies and objective testing conducted jointly</b> (AICPA, 2010b: 2/3, 6, 9/10, 12/13)</li> <li>▪ <b>Computer-based activities</b> (IFAC, 2010i: 14/15)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 238)</li> <li>▪ <b>Essays</b> (Albrecht, <i>et al.</i>, 1994: 408; Gammie &amp; Lines, 2004: 114)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
	<ul style="list-style-type: none"> <li>▪ <b>Peer assessment</b> (Foster &amp; Lepard, 2003: 199)</li> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Beard &amp; Schweiger, 2008: 233; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; IFAC, 2006b: 103, 116; ICAA, 2008: 3, 7, 11; ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205; Brown, 2001: 11; Foster &amp; Lepard, 2003: 133; Beard &amp; Schweiger, 2008: 233)</li> <li>▪ <b>Role-playing exercises</b> (AAA, n.d.: Section 9.3; Berry, 1993: 174; Crumbley, <i>et al.</i>, 1998: 188; IFAC, 2006b: 103, 116)</li> <li>▪ <b>Self-assessment</b> (Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Berry, 1993: 172; Albrecht, <i>et al.</i>, 1994: 410; Thomas 2000: 56/57; Foster &amp; Lepard, 2003: 58; Jayaprakash, 2005; IFAC, 2006b: 103, 116/117; Ballintine &amp; McCourt Larres, 2007: 174; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233; Stainbank, 2009: 72, 74-76; IFAC, 2010f: 124; HKICPA, 2011c: 7, 9).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; Gammie &amp; Lines, 2004: 92, 106; Beard &amp; Schweiger, 2008: 233; ICAA, 2008: 3, 7, 11; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Brown, 2001: 11; Foster &amp; Lepard, 2003: 133; Gammie &amp; Lines, 2004: 123/124; Beard &amp; Schweiger, 2008: 233)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106; Beard &amp; Schweiger, 2008: 236, 238)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Berry, 1993: 172; Albrecht, <i>et al.</i>, 1994: 410; Thomas 2000: 56/57; Foster &amp; Lepard, 2003: 58; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233).</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
<p><b>5. Manages and supervises</b></p> <ul style="list-style-type: none"> <li>▪ Plans and manages projects.</li> <li>▪ Identifies the need for internal and external expertise.</li> <li>▪ Facilitates decision-making.</li> <li>▪ Leads effective meetings.</li> <li>▪ Supervises.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Fatt, 1995: 1001; Adler &amp; Milne, 1997: 202, 204/205, 208; Davis, <i>et al.</i>, 2001: 127, 130/131; Anderson &amp; Cunningham, 2005: 16; IFAC, 2006b: 103, 116; Mitchell, 2008: 40)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 57)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Mentorship programmes</b> (IFAC, 2010f: 115)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Portfolios</b> (IFAC, 2006b: 103, 116; ICAA, 2008: 3, 7, 11; ICAI, 2009: 6; HKICPA, 2011b: 51-57; ICAEW, 2011: 2-7)</li> <li>▪ <b>Presentations by students</b> (Adler &amp; Milne, 1997: 204/205)</li> <li>▪ <b>Role-playing exercises</b> (IFAC, 2006b: 103, 116; IFAC, 2010f: 125)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Albrecht, <i>et al.</i>, 1994: 410; Thomas 2000: 56/57; IFAC, 2006b: 103, 116; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233; IFAC, 2010f: 124).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Fatt, 1995: 1001; Gammie &amp; Lines, 2004: 113; Anderson &amp; Cunningham, 2005: 16; Mitchell, 2008: 40; IFAC, 2010f: 116; NZICA, 2011c)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106, 108)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; ICAA, 2008: 3, 7, 11; IFAC, 2010f: 116; ICAEW, 2011: 2-7)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Riccio &amp; Sakata, n.d.: 5; Albrecht, <i>et al.</i>, 1994: 410; Thomas 2000: 56/57; Gammie &amp; Matson, 2007: 186; Beard &amp; Schweiger, 2008: 233).</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
<p>6. Understands how IT impacts a CA's daily functions and routines.</p>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Cargill, <i>et al.</i>, 2002:73/74; Tonge &amp; Willett, 2009: 216)</li> <li>▪ <b>Case studies</b> (Adler &amp; Milne, 1995: 111-113; Adler &amp; Milne, 1997: 202, 204/205,208; Davis, <i>et al.</i>, 2001: 127, 130/131; IFAC, 2004: 9; Anderson &amp; Cunningham, 2005: 16)</li> <li>▪ <b>Internet research</b> (Riccio &amp; Sakata, nd.: 5)</li> <li>▪ <b>Mentorship programmes</b> (Fox &amp; Stevenson, 2006: 189/190, 198, 200)</li> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; ICAI, 2009: 6)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Berry, 1993: 172).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Annotated bibliographies and book reviews</b> (Gammie &amp; Lines, 2004: 75, 113, 116/117)</li> <li>▪ <b>Case studies</b> (Gammie &amp; Lines, 2004: 77, 113; IFAC, 2004: 9; Anderson &amp; Cunningham, 2005: 16; IFAC, 2010f: 68; APT, 2011b)</li> <li>▪ <b>Case studies and objective testing conducted jointly</b> (AICPA, 2010b: 2/3, 6, 9/10, 12/13)</li> <li>▪ <b>Computer-based activities</b> (Gammie &amp; Lines, 2004: 113)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Essays</b> (Gammie &amp; Lines, 2004: 114)</li> <li>▪ <b>Extended computational exercises</b> (Gammie &amp; Lines, 2004: 78)</li> <li>▪ <b>Objective testing</b> (Gammie &amp; Lines, 2004: 113/114)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Altschuld &amp; Lysaght, 2000: 100; Baume, 2001: 3, 6, 9; Brown, 2001: 12; Dierick &amp; Dochy, 2001: 310/311; Elshout-Mohr, <i>et al.</i>, 2002: 371, 375; Gammie &amp; Lines, 2004: 92, 106)</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (Berry, 1993: 172).</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
7. Considers basic legal concepts.	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (IFAC, 2010f: 124/125)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 57, 124)</li> <li>▪ <b>Guest speakers</b> (IFAC, 2010f: 125)</li> <li>▪ <b>Lectures</b> (IFAC, 2010f: 124)</li> <li>▪ <b>Narratives</b> (IFAC, 2006b: 116)</li> <li>▪ <b>Portfolios</b> (ICAEW, 2011: 2-7)</li> <li>▪ <b>Role-playing exercises</b> (IFAC, 2010f: 125).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Case studies</b> (Gammie &amp; Lines, 2004: 113; IFAC, 2010f: 116; ICAEW, 2010b: 3; ICAEW, 2010c: 13/14)</li> <li>▪ <b>Case studies and objective testing conducted jointly</b> (AICPA, 2010b: 2/3, 6, 9/10, 12/13)</li> <li>▪ <b>Case-study group assignments</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Critical incident accounts</b> (Gammie &amp; Lines, 2004: 89, 106)</li> <li>▪ <b>Direct observation</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Discussions (interactive classes)</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Objective testing</b> (IFAC, 2010f: 117)</li> <li>▪ <b>Online forums</b> (IFAC, 2010f: 116)</li> <li>▪ <b>Peer assessment</b> (Gammie &amp; Lines, 2004: 106)</li> <li>▪ <b>Portfolios</b> (Gammie &amp; Lines, 2004: 106; IFAC, 2010f: 116; ICAEW, 2011: 2-7).</li> <li>▪ <b>Self-assessment</b> (Gammie &amp; Lines, 2004: 106)</li> </ul>

The table above has mapped the delivery methods as identified in Chapter 2 according to international best-practice for acquisition/development and/or assessment to SAICA's pervasive qualities and skills. Based on this table, 19 acquisition/development (as listed below) and 17 assessment methods (as listed below) have been identified in the literature in Chapter 2 and mapped (Table 3.1) to SAICA's pervasive qualities and skills. These methods have been listed below in alphabetical order for both acquisition/development and assessment.

**Methods of acquisition/development as mapped in Table 3.1:**

1. Annotated bibliographies and book reviews;
2. Case studies;
3. Computer-based activities;
4. Discussions (interactive classes);
5. Guest speakers;
6. Individual assignments completed during class;
7. Individual homework assignments;
8. Internet research;
9. Lectures;
10. Library research;
11. Mentorship programmes;
12. Narratives;
13. Organized visits to workplaces as part of the formal academic programme;
14. Peer assessment;
15. Portfolios;
16. Presentations by students;
17. Role-playing exercises;
18. Self-assessment; and
19. Small-group and collaborative learning exercises.

**Methods of assessment as mapped in Table 3.1:**

1. Annotated bibliographies and book reviews;
2. Case studies;
3. Case studies and objective testing conducted jointly;
4. Case-study group assignments;
5. Computer-based activities;





6. Critical incident accounts;
7. Direct observation;
8. Discussions (interactive classes);
9. Essays;
10. Extended computational exercises;
11. Objective testing;
12. Online forums;
13. Peer assessment;
14. Portfolios;
15. Presentations by students;
16. Self-assessment; and
17. Small-group and collaborative learning exercises.

### **3.3 Coverage of each delivery method in addressing SAICA's pervasive qualities and skills**

SAICA's Competency Framework contains eight competencies under the category IA, 10 competencies under the category IB and seven competencies under the category IC, equivalent to a total of 25 competencies, that must be achieved in so far as the pervasive qualities and skills are concerned. The mapping exercise performed in Table 3.1 will now be further refined by performing coverage exercises for the pervasive qualities and skills in totality and per category. The coverage exercises will determine how many of the pervasive skills and skills may be acquired/developed and assessed by each of the methods listed. The outcome of this will show which delivery methods can be applied in covering the largest range of pervasive qualities and skills.

The coverage exercises as set out in Table 3.2 to and Table 3.3 represents acquisition/development and assessment respectively. The first column in these tables contains the methods of acquisition/development and assessment as obtained from the mapping exercise. The second column contains the number of times the delivery method can be used in addressing SAICA's pervasive qualities and skills also based on the mapping exercise. The third column provides the percentage of pervasive qualities and skills that could be covered using the methods detailed below. Both the second and the third columns are presented in descending order of coverage in addressing SAICA's pervasive qualities and skills.

The method outlined above was also applied to Table 3.3 through to Table 3.9, and the rationale for it will therefore not be repeated.

**Table 3.2 Coverage of all 25 of SAICA’s pervasive qualities and skills in terms of acquisition/development:**

Methods of acquisition/development	Coverage	% covered
Case studies	25/25	100.0
Portfolios	25/25	100.0
Presentations by students	23/25	92.0
Small-group and collaborative learning exercises	20/25	80.0
Role-playing exercises	19/25	76.0
Discussions (interactive classes)	18/25	72.0
Mentorship programmes	17/25	68.0
Guest speakers	16/25	64.0
Peer assessment	16/25	64.0
Narratives	14/25	56.0
Lectures	11/25	44.0
Self-assessment	9/25	36.0
Annotated bibliographies and book reviews	5/25	20.0
Individual assignments during class	5/25	20.0
Individual homework assignments	5/25	20.0
Computer-based activities	4/25	16.0
Library research	4/25	16.0
Internet research	2/25	8.0
Organized visits to workplaces as part of the formal academic programme	1/25	4.0

What is apparent from the table above is that the 19 methods of acquisition/development can address at least one of SAICA’s pervasive qualities and skills. Furthermore, it is evident that both case studies and portfolios can be applied in the delivery of all 25 of SAICA’s pervasive qualities and skills, whereas the second and third most popular methods, presentations by students and small-group and collaborative learning exercises, can address 23 and 20 of SAICA’s pervasive qualities and skills respectively.

Similar to the above, the coverage of the assessment methods as obtained from the mapping exercise in addressing all 25 of SAICA’s pervasive qualities and skills is depicted in Table 3.3.

**Table 3.3 Coverage of all 25 of SAICA's pervasive qualities and skills in terms of assessment:**

Methods of assessment	Coverage	% covered
Critical incident accounts	25/25	100.0
Direct observation	25/25	100.0
Peer assessment	25/25	100.0
Portfolios	25/25	100.0
Self-assessment	25/25	100.0
Case studies	24/25	96.0
Small-group and collaborative learning exercises	20/25	80.0
Objective testing	18/25	72.0
Case-study group assignments	14/25	56.0
Discussions (interactive classes)	14/25	56.0
Online forums	14/25	56.0
Presentations by students	13/25	52.0
Essays	11/25	44.0
Annotated bibliographies and book reviews	8/25	32.0
Case studies and objective testing conducted jointly	6/25	24.0
Computer-based activities	4/25	16.0
Extended computational exercises	4/25	16.0

What is apparent from the table above is that all 17 methods of assessment can address at least four of SAICA's pervasive qualities and skills. Critical incident accounts, direct observation, peer assessment, portfolios and self-assessment can be used to assess all 25 of SAICA's pervasive qualities and skills. Case studies can all be used to assess 24 of SAICA's pervasive qualities and skills and small-group and collaborative learning exercises can assess 20 of these competencies.

To note, as set out above it is evident that case study method assesses 24 of the 25 competencies, objective testing 18 of the competencies, and case studies and objective testing conducted jointly six of the competencies. Given that these methods are all interlinked, it would appear incorrect that only six competencies could be assessed using the latter method. What must be borne in mind is that the researcher consistently applied the literature in defining which methods can be used in the transfer of competencies. Thus, for both case studies and objective testing a host of sources asserted which competencies could be assessed using these methods. However, with regard to case studies and objective testing conducted jointly, only one source indicated which competencies could

be delivered. It is therefore fair to assume that the method of case studies and objective testing conducted jointly can transfer at most 18 competencies; however, the mapping exercise took cognizance of only the literature in Chapter 2 and no assumptions were made.

The tables above detailed which acquisition/development (Table 3.2) and assessment (Table 3.3) methods can be applied in covering the largest range of pervasive qualities and skills in totality. It was evident that an array of methods for both acquisition/development and assessment can be used in the delivery of all 25 of SAICA’s pervasive qualities and skills.

According to SAICA’s Detailed Guidance Document for Academic Programmes, academic providers for category IA and IB are “expected to address all those qualities and skills which, in their opinion, are suitable for inclusion in the academic programme”, while for category IC academic providers are “to address all appropriate professional skills in the academic programme”. For all three categories, academic providers will be required to explain how these competencies are addressed and provide full motivation for excluding any from the academic programme (SAICA, 2010b: 12). It is thus necessary to further determine how many of the pervasive skills and skills may be acquired/developed and assessed by the 19 acquisition/development and the 17 assessment methods respectively for SAICA’s categories of pervasive qualities and skills. The outcome of this will ascertain which delivery methods can be applied in covering the largest range of pervasive qualities and skills per category.

The six tables below (Table 3.4 to Table 3.9) will include the three categories of SAICA’s pervasive qualities and skills, namely IA (ethical behaviour and professionalism), IB (personal attributes) and IC (professional skills), split according to the methods of acquisition/development and assessment of these competencies. Table 3.4 below includes the coverage of acquisition/development methods in addressing category IA.

**Table 3.4 Coverage of category IA in terms of acquisition/development:**

Methods of acquisition/development	Coverage	% covered
Case studies	8/8	100.0
Discussions (interactive classes)	8/8	100.0
Guest speakers	8/8	100.0
Lectures	8/8	100.0
Mentorship programmes	8/8	100.0

Narratives	8/8	100.0
Peer assessment	8/8	100.0
Portfolios	8/8	100.0
Presentations by students	8/8	100.0
Role-playing exercises	8/8	100.0
Small-group and collaborative learning exercises	8/8	100.0

What is evident from Table 3.4 above is that 11 of the methods, namely case studies, discussions, guest speakers, lectures, mentorship programmes, narratives, peer assessment, portfolios, presentations by students, role-playing exercises and small-group and collaborative learning exercises can be applied individually to transfer all eight of SAICA's category IA competencies. However, the methods of annotated bibliographies and book reviews, computer-based activities, individual assignments during class, individual homework assignments, internet research, library research, organized visits to workplaces as part of the formal academic programme and self-assessment do not address any of category IA's pervasive qualities and skills.

**Table 3.5 Coverage of category IA in terms of assessment:**

Methods of assessment	Coverage	% covered
Case studies	8/8	100.0
Case-study group assignments	8/8	100.0
Critical incident accounts	8/8	100.0
Direct observation	8/8	100.0
Discussions (interactive classes)	8/8	100.0
Objective testing	8/8	100.0
Online forums	8/8	100.0
Peer assessment	8/8	100.0
Portfolios	8/8	100.0
Presentations by students	8/8	100.0
Self-assessment	8/8	100.0
Small-group and collaborative learning exercises	8/8	100.0
Essays	5/8	62.50
Annotated bibliographies and book reviews	1/8	12.50

As Table 3.5 illustrates, 12 of the methods of assessment, namely case studies, case-study group assignments, critical incident accounts, direct observation, discussions, objective testing, online forums, peer assessment, portfolios, presentations by students, self-assessment, and small-group and collaborative learning exercises, can be used to individually assess all eight of category IA's competencies. Essays and annotated bibliographies and book reviews can be used to assess five and one of the IA competencies respectively. However, the methods of case studies and objective testing conducted jointly, computer-based activities and extended computational exercises cannot be used to assess category IA.

From the previous two tables (Table 3.4 and Table 3.5) it is evident that an array of methods can be used in the acquisition/development and assessment of category IA's pervasive qualities and skills. Similar to category IA, the same coverage exercises was performed for category IB. The result of this is set out in Table 3.6 and Table 3.7 for the methods of acquisition/development and assessment respectively.

**Table 3.6 Coverage of category IB in terms of acquisition/development:**

Methods of acquisition/development	Coverage	% covered
Case studies	10/10	100.0
Portfolios	10/10	100.0
Presentations by students	10/10	100.0
Role-playing exercises	6/10	60.0
Self-assessment	6/10	60.0
Small-group and collaborative learning exercises	6/10	60.0
Discussions (interactive classes)	5/10	50.0
Mentorship programmes	5/10	50.0
Guest speakers	4/10	40.0
Narratives	4/10	40.0
Peer assessment	4/10	40.0
Annotated bibliographies and book reviews	1/10	10.0
Computer-based activities	1/10	10.0
Individual assignments during class	1/10	10.0
Individual homework assignments	1/10	10.0
Internet research	1/10	10.0

Lectures	1/10	10.0
Library research	1/10	10.0
Organized visits to workplaces as part of the formal academic programmes	1/10	10.0

All 19 methods of acquisition/development can be used to address category IB. Case studies, portfolios and presentations by students can address all 10 competencies individually, while role-playing exercises, self-assessment and small-group and collaborative learning exercises can all address six competencies individually.

**Table 3.7 Coverage of category IB in terms of assessment:**

Methods of assessment	Coverage	% covered
Critical incident accounts	10/10	100.0
Direct observation	10/10	100.0
Peer assessment	10/10	100.0
Portfolios	10/10	100.0
Self-assessment	10/10	100.0
Case studies	9/10	90.0
Small-group and collaborative learning exercises	6/10	60.0
Objective testing	5/10	50.0
Case-study group assignments	4/10	40.0
Discussions (interactive classes)	4/10	40.0
Online forums	4/10	40.0
Annotated bibliographies and book reviews	3/10	30.0
Case studies and objective testing conducted jointly	1/10	10.0
Computer-based activities	1/10	10.0
Essays	1/10	10.0
Presentations by students	1/10	10.0

Based on the methods of assessment in addressing category IB, 16 of the 17 methods as listed earlier in this chapter can be used to assess these competencies. Critical incident accounts, direct observation, peer assessment, portfolios and self-assessment can individually assess all the competencies in category IB, while case studies can be used to assess nine of the 10 competencies.

What is apparent for both the acquisition/development (Table 3.6) and assessment (Table 3.7) is that a range of methods can be applied for category IB's pervasive qualities and skills, given that all 19 methods of acquisition/development and 16 of the assessment methods appear in these tables respectively.

The results of category IC, as with categories IA and IB, will be presented in Table 3.8 and Table 3.9 for the methods of acquisition/development and assessment respectively.

**Table 3.8 Coverage of category IC in terms of acquisition/development:**

Methods of acquisition/development	Coverage	% covered
Case studies	7/7	100.0
Portfolios	7/7	100.0
Small-group and collaborative learning exercises	6/7	85.7
Discussions (interactive classes)	5/7	71.4
Presentations by students	5/7	71.4
Role-playing exercises	5/7	71.4
Annotated bibliographies and book reviews	4/7	57.1
Guest speakers	4/7	57.1
Individual assignments during class	4/7	57.1
Individual homework assignments	4/7	57.1
Mentorship programmes	4/7	57.1
Peer assessment	4/7	57.1
Computer-based activities	3/7	42.9
Library research	3/7	42.9
Self-assessment	3/7	42.9
Lectures	2/7	28.6
Narratives	2/7	28.6
Internet research	1/7	14.3

The table above shows that 18 of the acquisition/development methods can transfer category IB's competencies. Case studies and portfolios can individually address all seven of the pervasive qualities and skills in this category. Small-group and collaborative learning exercises can address six; while discussions, presentations by students and role-playing exercises can individually address five of the IC competencies.



**Table 3.9 Coverage of category IC in terms of assessment:**

Methods of assessment	Coverage	% covered
Case studies	7/7	100.0
Critical incident accounts	7/7	100.0
Direct observation	7/7	100.0
Peer assessment	7/7	100.0
Portfolios	7/7	100.0
Self-assessment	7/7	100.0
Small-group and collaborative exercises	6/7	85.7
Case studies and objective testing conducted jointly	5/7	71.4
Essays	5/7	71.4
Objective testing	5/7	71.4
Annotated bibliographies and book reviews	4/7	57.1
Extended computational exercises	4/7	57.1
Presentations by students	4/7	57.1
Computer-based activities	3/7	42.9
Case-study group assignments	2/7	28.6
Discussions (interactive classes)	2/7	28.6
Online forums	2/7	28.6

For the methods of assessment in category IC, all 17 methods can assess the competencies in this category. However, case studies, critical incident accounts, direct observation, peer assessment, portfolios and self-assessment can individually address all seven of category IC's pervasive qualities and skills. As with categories IA and IB, an array of methods can be applied in the acquisition/development and assessment of category IC's pervasive qualities and skills as apparent in Table 3.8 and Table 3.9.

Based on the above, it is evident that all SAICA's pervasive qualities and skills can be acquired/developed and assessed using the methods identified in the literature as presented in Chapter 2. What is also apparent is that an array of methods can be used in the delivery of the 25 competencies. A variety of methods can similarly be applied in the delivery of the three categories of pervasive qualities and skills. Several of the delivery methods can be applied in covering a larger range of pervasive qualities and skills. This was presented in the coverage exercises above. With regard to acquisition/development, case studies and portfolios and with regard to assessment,

critical incident accounts, direct observation, peer assessment, portfolios and self-assessment can all individually address all 25 of the pervasive qualities and skills.

The empirical work will solicit the views of individual academic providers at SAICA-accredited academic programmes as to the effectiveness of the delivery methods addressed above in acquiring/developing and assessing SAICA's competencies. In addition, these individual academics will be asked to provide additional delivery methods that can be applied in the delivery of competencies.

### **3.4 Summary**

This chapter mapped the methods of acquisition/development and assessment as identified in the literature review in Chapter 2 to SAICA's pervasive qualities and skills. The mapping was then further refined to determine how many of the pervasive skills and skills can be acquired/developed and/or assessed by each of the delivery methods. This was carried out for SAICA's pervasive qualities and skills in totality and per category.

The table representing the mapping (Table 3.1) as well as the coverage exercises for SAICA's competencies in totality (Table 3.2 and Table 3.3) revealed that all SAICA's pervasive qualities and skills can be acquired/developed using the 19 acquisition/development methods and assessed using the 17 assessment methods as presented in Chapter 2.

Furthermore, Table 3.4 through to Table 3.9 revealed which methods of acquisition/development and assessment cover the largest range of competencies for SAICA's categories of pervasive qualities and skills. With regard to the methods of acquisition/development, case studies and portfolios can be used solely to address all 25 pervasive qualities and skills. Similarly, for the methods of assessment, critical incident accounts, direct observation, peer assessment, portfolios and self-assessment can be used solely to address all 25 pervasive qualities and skills. For the individual categories of pervasive qualities and skills, the coverage exercises gave evidence that a range of methods can be used in addressing these competencies. This was brought to light in the delivery methods, where 11, 19 and 18 of the total 19 acquisition/development methods were applied in acquiring/developing categories IA, IB and IC respectively. With regard to assessment, 14, 16 and 17 of the total 17 assessment methods were applied in assessing categories IA, IB and IC respectively.

The mapping exercise and the coverage exercises will form the basis of the questions in the empirical work related to the acquisition/development and assessment of pervasive qualities and skills. The findings in this chapter, which are based on the literature review in Chapter 2, will be compared to SAICA's methods of acquisition/development and assessment as detailed in the next chapter.



## CHAPTER 4

### SAICA'S PROGRESS ON THE METHODS APPLIED IN THE DELIVERY OF PERVASIVE QUALITIES AND SKILLS

#### 4.1 Introduction

As at December 2011, SAICA had not provided a firm position on the methods that can best be applied in the transfer of pervasive qualities and skills. Chapter 4 will thus document SAICA's output on the delivery methods that can be used in the acquisition/development and assessment of the pervasive qualities and skills. However, one of the greatest difficulties from a formal research perspective is that much of the detail around the new qualification model for CAs(SA) is not freely available to the public on the one hand, and on the other hand, many decisions made by SAICA regarding the new qualification model take a considerable time to be finalized and approved. Therefore, the approach followed in this chapter to understand the status quo with regard to the guidance that SAICA has given academic providers to date (December 2011) is to supplement the literature available on the SAICA website relating to the new qualification model with documents provided internally by SAICA, to which the researcher has been given access and permission to use in this dissertation.

The documents provided internally by SAICA will form an integral part of Chapter 4. These documents will give evidence of what is in place in a very fluid educational environment, with regard to the acquisition/development and assessment of pervasive qualities and skills, from the perspective of SAICA. The chapter will then proceed to document up until the end of December 2011 the progress made by SAICA's two workgroups on the delivery methods that can be applied in equipping candidates with competencies.

The methods of acquisition/development and assessment as identified in SAICA's literature will be mapped to the pervasive qualities and skills. SAICA's methods will then be contrasted to international best-practice methods as presented in Chapter 3 in order to gain evidence on whether SAICA is heading in the right direction with regard to its delivery methods. Furthermore, similarly to Chapter 3, the mapping exercise from a SAICA perspective will be further refined by performing coverage exercises for the pervasive qualities and skills in totality and per category. This will determine how many of the pervasive skills and skills can be acquired/developed and/or assessed by

each of the methods in SAICA's literature. The coverage exercises from a SAICA perspective will also be compared to the coverage exercises in Chapter 3 – once again giving insight into whether SAICA's methods are in line with international best-practice. SAICA's mapping and the coverage exercises will also form the basis of the questions in the empirical work related to the acquisition/development and assessment of the pervasive qualities and skills.

#### **4.2 SAICA's principle instruction to academic providers**

A principle instruction was released by SAICA in its Detailed Guidance Document for Academic Programmes in the early part of 2010. This conveyed that in terms of category IA and IB of the pervasive qualities and skills academic providers are "expected to address all those qualities and skills which, in their opinion, are suitable for inclusion in the academic programme". In terms of category IC, academic providers are "expected to address all appropriate professional skills in the academic programme". In both cases academic providers will be required to explain how these qualities and skills are addressed and provide full motivation for excluding any from their academic programme (SAICA, 2010b: 12). Very little information subsequent to this date has been communicated by SAICA to academic providers in terms of the pervasive qualities and skills which will be assessed in the forthcoming Part I and Part II in 2013 and 2014 respectively. Subsequent to this principle instruction to academic providers, SAICA, with the assistance of two workgroups, embarked on a project of reassessing Part I and Part II in the context of the new qualification model.

#### **4.3 Part I and Part II workgroups**

Two workgroups were formed by SAICA, one for Part I and another for Part II. These workgroups were formed to assist SAICA in reassessing Parts I and II in light of the development of the Competency Framework (SAICA, 2010e: 1, 3/4; SAICA, 2010f: 1, 3). The workgroups consisted of academic providers, CAs(SA) in the accounting profession, key role-players in the accounting profession, educationalists and the SAICA secretariat (SAICA, 2010e: 1, 3/4; SAICA, 2010f: 1, 3). The foundational premise as developed by SAICA for the two workgroups has been reproduced in Table 4.1.

**Table 4.1 Foundational premises relevant to the revised Part I and Part II (SAICA, 2010e: 1-3; SAICA, 2010f: 1/2):**

- The qualification model should be in accordance with the International Accounting Education Standards of IFAC and be consistent with the Proposed Framework for the International Education Standards for Professional Accountants.
- The qualification model should provide a delivery structure for education, training and assessment best suited to the acquisition of pervasive qualities and specific competencies identified in the Competency Framework.
- Amendments and/or changes to the current qualification model should be undertaken with great circumspect in view of its proven effectiveness.
- The Part I examination should be retained unless there is fundamental change to delivery of the CTA programme.
- Technical competence is acquired in the undergraduate, bridging and CTA programmes.
- The coverage of the specific competencies in the Part I examination must be appropriate in view of the central role played by the undergraduate and CTA programmes in the acquisition of technical competence.
- A final test of professional competence be in place that:
  - Is as near as practical to the end of the training period and focuses on the pervasive qualities and specific competencies which receive attention in the training period (education integrated with practical experience).
  - Takes the form of a written examination that is set and administered by SAICA.
- Further professional qualifications would occur in the post qualification period. The Registered Auditor is considered to be one such further professional qualification.
- The Part II examination should not focus on the technical aspects of the specific competencies but should rather focus on strategy and managerial aspects of professional accountancy.
- The form of the Part II examination should be a single integrated case study which is provided to candidates in advance of the examination. The questions related to the case study should only be revealed to candidates at the exam sitting. Additional information relating to the case study may also be revealed at the exam sitting.
- The professional programme should:
  - Be in accordance with the guidelines for programmes of education developed by SAICA and thus be directly informed by the Competency Framework
  - Be accredited by SAICA
  - Include a distance and/or part-time element
  - Include a requirement for group work
  - Require extensive interaction between students which could be e-based
  - Include opportunity for individual assessment

- Not be of an extent which results in an additional barrier to qualification.
- The revised training model is fully accepted for purposes of revision of the qualification model.
- The CTA (or equivalent): This postgraduate education component may be provided by any provider which meets SAICA's accreditation and statutory requirements. SAICA recognises however, that provision of this programme by universities has significant advantages.
- SAICA will not provide any aspect of postgraduate education included in the qualification model, directly. It may choose to appoint one or more autonomous providers to do so.

What must be highlighted from Table 4.1 is that the new SAICA qualification model must be in accordance with the IESs, as previously mentioned in Chapters 1 and 2. Furthermore, the qualification model should “provide a delivery structure for education, training and assessment best suited to the acquisition of pervasive qualities and specific competencies identified in the Competency Framework” (SAICA, 2010e: 1-3; SAICA, 2010f: 1/2). From this statement it is evident that academic providers' education programmes should ensure the suitability of delivery methods resulting in the acquisition/development and assessment of pervasive qualities and skills.

The professional programme in Table 4.1 is referred to as formal competency-based professional education in Chapter 1. As detailed in Chapter 1, academic providers also have a role to play in this area. From Table 4.1 it must be emphasized that the professional programme should be informed by the Competency Framework and should result in the acquisition/development and assessment of pervasive qualities and skills. In addition, this programme should allow for the integration between the practical experience period and the education programme; and should use small-groups and collaborative learning exercises as one of the delivery methods. With regard to the revised Part II (final test of professional competence), in Table 4.1 it is clear that this examination should be as close to the end of the training period as possible, and that it should focus on specific competencies and pervasive qualities and skills. The delivery method used in this examination should be an integrated case study provided in advance of the examination. SAICA has therefore given some guidance to the two workgroups on the delivery methods that can be applied in equipping candidates with competencies.

In addition to the foundational premise, the two workgroups have to provide recommendations to SAICA based on the set of objectives detailed in Table 4.2 (SAICA, 2010e: 4; SAICA, 2010f: 4/5). The objectives of both the Part I and the Part II workgroups have been listed below. The “X” adjacent to a particular objective denotes that it is relevant to either the Part I workgroup, or the Part II workgroup or both, as indicated in the relevant column.

**Table 4.2 Objectives of the Part I and the Part II workgroups (own interpretation) (SAICA, 2010e: 4; SAICA, 2010f: 4/5):**

<b>Objectives of the Part I and the Part II workgroups</b>	<b>Part I</b>	<b>Part II</b>
Name of the examination (should it be renamed)	X	X
Objectives and basic philosophy of the Part I examination (guidance document to be developed)	X	X
Timing of the examination (i.e.: when it should be written)	X	X
Length of time for the examination	X	X
What learning materials candidates can bring into the examination	X	X
Use of laptops in the examination	X	X
Determination of which pervasive skills should be assessed in the Part I and the Part II examination	X	X
Development of specimen examination papers including: <ul style="list-style-type: none"> <li>▪ Requirements</li> <li>▪ Appropriate case studies (scenarios)</li> <li>▪ Solution and mark plan</li> </ul>	X	X
Detailed guidance as to the application of the mark	X	
Review of specific challenges including but not limited to: <ul style="list-style-type: none"> <li>▪ Determination of which pervasive skills will be assessed in the Part I examination (and how SAICA chooses to emphasise this).</li> <li>▪ Impact of the changes emphasised in the Competency Framework through the “Strategy, Risk Management and Governance” section. The extent to which this will be taught and assessed in the “core disciplines” and how this is assessed within the context of other disciplines</li> <li>▪ The term ‘integration’ needs to be defined so there is a common understanding of the term by examiners and academics</li> <li>▪ The difference between application of the Part I examination and the new Part II examination</li> <li>▪ The marking process (what constitutes a ‘mark’?)</li> <li>▪ Should there be a minimum pass requirement for each discipline?</li> <li>▪ Should the weightings for each of the disciplines in the examination (time/mark allocation) be changed (current 40% financial accounting and 20% to the other three disciplines)?</li> </ul>	X	
Consider any changes to the examination policies	X	
Consider any changes to the accreditation criteria	X	
Determination of detailed time lines for implementation	X	X
Communication plan to stakeholders	X	X
Consider any other relevant matters relating to the development and implementation of the revised Part I and Part II examination	X	X
Format of the examination	X	X
Whether candidates will be given background information before the examination and if so how long in advance can this material be distributed		X
Impact on the Professional Programme: <ul style="list-style-type: none"> <li>▪ How long should the programme be?</li> <li>▪ How long the programme is valid for (once achieved)?</li> <li>▪ Consultation/communication with prospective providers of the Professional Programme</li> </ul>		X
Development of Detailed Guidance for the Professional Programme		X
What the required pass mark should be (concept of “mastery”)?		X



Several of the objectives above – determination of which pervasive skills should be assessed in the revised Part I and Part II, development of specimen examinations, consider any changes to the accreditation criteria, communication plan to stakeholders and format of the examination – have a bearing on this dissertation, as they relate to the delivery of pervasive qualities and skills, which will be reflected on below. Given that these objectives affect this dissertation, it was imperative to obtain access to the recommendations made by the two workgroups to SAICA.

Permission to attend both the Part I and the Part II meetings as well as to gain access to the minutes of the meetings and the documents appended to the minutes was requested from SAICA. Approval was obtained to use these documents in this dissertation, and as a result all the documents pertaining to the Part I and Part II workgroups will form the basis of the literature review in this chapter. It must be noted that this information is not in the public domain and this places the researcher in a privileged position. The meetings held by these two workgroups, in the form of a progression of events, will be detailed below.

#### 4.4 Progression of events

A progression of events (see Table 4.3) sets out the process from the perspective of SAICA, since the development of the Competency Framework in November 2008, up until the end of 2011. The progression of events highlights the meetings and process followed by the Part I and the Part II workgroups in communicating with stakeholders and ultimately making recommendations to the SAICA board for approval. Table 4.3 demonstrates the difficulty academic providers have in addressing SAICA’s pervasive qualities and skills in their education programmes, since SAICA has not given firm guidance to academic providers on the methods of acquisition/development and assessment that can be used in the transfer of competencies.

**Table 4.3 Progression of events**

<b>November 2008</b>	SAICA Competency Framework approved (IFAC, 2010h: 7/8)
<b>Early part of 2010 (before 3 May 2010)</b>	Detailed Guidance document for Academic Programmes released to the public (SAICA, 2010b)
<b>3 May 2010</b>	First Part I workgroup meeting: Defining the terms of reference (SAICA, 2010f)
<b>2 June 2010</b>	Second Part I workgroup meeting: Refinement of the Guidelines for the Part I of the Qualifying Examination document (SAICA, 2010d)
<b>9 June 2010</b>	First Part II workgroup meeting: Defining the terms of reference (SAICA, 2010e; SAICA, 2010h)
<b>18 August 2010</b>	Third Part I workgroup meeting: Further refinement of the Guidelines for the

	Part I of the Qualifying Examination document (SAICA, 2010i)
<b>2 November 2010</b>	Fourth Part I workgroup meeting: Further refinement of the Guidelines for the Part I of the Qualifying Examination document (SAICA, 2010j)
<b>17 December 2010</b>	Part I workgroup's exam setting teams to work on specimen questions (SAICA, 2010m: 1/2)
<b>17 January 2010</b>	Part I workgroup's exam setting team leaders to return the final specimen questions to SAICA secretariat (SAICA, 2010m: 1/2)
<b>21 January 2011</b>	Second Part II workgroup meeting: Refinement of the Guidelines for the Part II of the Qualifying Examination document (SAICA, 2011b)
<b>23 February 2011</b>	Fifth Part I workgroup meeting: Further refinement of the Guidelines for the Part I of the Qualifying Examination document (SAICA, 2011c)
<b>23 March 2011</b>	Third Part II workgroup meeting: Further refinement of the Guidelines for the Part II of the Qualifying Examination document (SAICA, 2011h)
<b>24 March 2011</b>	Part I workgroup's exam setting teams to review the final specimen questions in the Part I examination paper (SAICA, 2010m: 1/2)
<b>28 March 2011 – 4 April 2011</b>	External exam sitters to write Part I papers under exam conditions at SAICA offices (SAICA, 2010m: 1/2)
<b>4 April 2011 – 13 April 2011</b>	Meet with external exam reviewers, who reviewed the competency areas together with the Part I workgroup's exam setting team leaders, to discuss the reviewers' comments and to finalise questions (SAICA, 2010m: 1/2)
<b>20 April 2011</b>	Final meeting to discuss comments and make final amendments to the Part I specimen questions (SAICA, 2010m: 1/2)
<b>3 May 2011</b>	Part I final specimen questions to be ready for distribution to accredited universities (SAICA, 2010m: 1/2)
<b>6 May 2011</b>	Communication to stakeholders: Specimen questions and draft Guidelines for the Part I of the Qualifying Examination document (SAICA, 2011a)
<b>21 June 2011</b>	Fourth Part II workgroup meeting: Further refinement of the Guidelines for the Part II of the Qualifying Examination document (SAICA, 2011e)
<b>4 August 2011</b>	Final Part I workgroup meeting: Final Guidelines for the Part I of the Qualifying Examination document ready for approval by the SAICA board (SAICA, 2011g)
<b>9 September 2011</b>	Fifth Part II workgroup meeting: Further refinement of the Guidelines for the Part II of the Qualifying Examination document (SAICA, 2011k)
<b>2 November 2011</b>	Sixth Part II workgroup meeting: Further refinement of the Guidelines for the Part II of the Qualifying Examination document (SAICA, 2011q)

Table 4.3 shows that the Competency Framework was approved at the end of 2008. However, it may appear from academic providers' perspectives that there have been significant time lapses in SAICA providing further written communication. Only in the early part of 2010 was another document, titled Detailed Guidance document for Academic Programmes, released by SAICA. Furthermore, only in May 2011 did SAICA release its specimen questions and the draft Guidelines for the Part I of the Qualifying Examination document (hereafter Guidelines Part I) to stakeholders.

In addition, as is evident in Table 4.3, the Part I workgroup's first meeting was held on 3 May 2010, and the final meeting was held on 4 August 2011. The development of specimen questions for the Part I workgroup commenced on 17 December 2010 and were completed on 3 May 2011. The specimen questions were developed in order to guide universities as to the type of questions and the format of assessment that can be expected in the revised Part I in 2013. It must be noted that SAICA has focused on assessment in developing its specimen questions; this dissertation does not merely focus on assessment, but also on acquisition/development as expected from academic providers.

The Part II workgroup's first meeting was held on 9 June 2010. During the course of 2012, meetings for this workgroup were still in progress. The Part II workgroup is thus at a less advanced stage than the Part I workgroup. The reason for this is that many of the Part II workgroup's recommendations are reliant on the recommendations made by the Part I workgroup and the approval by SAICA's board. As at the end of December 2011, no communication had been made to stakeholders in the form of the Guidelines for the Part II of the Qualifying Examination document (hereafter Guidelines Part II) or in providing stakeholders with Part II specimen questions.

For both workgroups, the objectives in Table 4.2 were discussed during the meetings, and recommendations to these objectives were documented in the Guidelines Part I and the Guidelines Part II for the Part I and the Part II workgroups respectively. From Table 4.3, it is clear that neither of these documents had been approved by SAICA's board as at the end of December 2011. Consequently, SAICA has not taken a firm position to date (December 2011) on the delivery methods that result in the transfer of competencies.

However, the recommendations included in the draft Guidelines Part I, draft Guidelines Part II and the specimen questions will be reflected on below to provide SAICA's views on the acquisition/development and assessment of the pervasive qualities and skills.

#### **4.5 Part I and Part II workgroup's output**

On 6 May 2011, the draft Guidelines Part I and the specimen questions were sent to SAICA-accredited academic programmes to obtain their feedback on these documents. However, no communication has taken place from the Part II workgroup to date (December 2011). As mentioned earlier, not all the objectives detailed in Table 4.2 and included in the Guidelines Part I and the

Guidelines Part II are relevant to this dissertation; thus only matters relating to the delivery of pervasive qualities and skills will be reflected on.

Firstly, the draft Guidelines Part I and the draft Guidelines Part II both convey that the revised Part I and Part II respectively will assess both specific competencies and pervasive qualities and skills (SAICA, 2011a: 2/3; SAICA, 2011l: 3). Part I will be renamed the Initial Test of Competence (hereafter ITC) (SAICA, 2011a: 23), while Part II will be renamed the Final Test of Competence (hereafter FTC) (SAICA, 2011l: 11). Both of these examinations will entail a case study (SAICA, 2011a: 7; SAICA, 2011l: 7, 13). For the revised Part II, information will be given to candidates prior the examination sitting, to allow candidates to prepare and research, thus simulating real-life examples (SAICA, 2011l: 13).

Furthermore, SAICA has expressed the view that case studies replicate real-life scenarios. Case studies require candidates to have knowledge and understanding in terms of their specific competency areas, and to apply these in practical situations, which will result in acquisition/development of competencies (SAICA, 2011m: 2-4). Therefore, from SAICA's perspective, it would seem of paramount importance that one of the delivery methods used by the academic providers to equip candidates with the pervasive qualities and skills during their education programme is the case study method. Furthermore, given that both the revised Part I and Part II will consist of case studies, it will be important to ascertain whether academic providers will also use case studies in their education programmes. The literature review identified that case studies can facilitate the acquisition/development of all the pervasive qualities and skills, and the assessment of 24 of the 25 competencies. Given this knowledge, if academic providers were to use this method in their education programmes they would be addressing almost all the competencies, and it is therefore an effective method to use. However, the literature review has emphatically conveyed that an array of methods must be applied in the delivery of pervasive qualities and skills. Consequently it will be important to determine whether academic providers will be using an array of methods in their education programmes.

The ITC is based on the premise that candidates do not have practical work experience, and thus the academic programme is more responsible than the training programme for ensuring that candidates are competent (SAICA, 2011a: 7). Similarly, with regard to the FTC, the "academic programme, and to a lesser extent the training programme", plays a role in the attainment of competence (SAICA, 2011l: 4). SAICA has gone further to give some explicit guidance in addressing professional competence that candidates must acquire en route to qualifying as CAs(SA) (see Table 4.4).

**Table 4.4 SAICA’s qualification model in addressing professional competence (SAICA, 2011: 8/9):**

**The role of the academic programme** is to develop all core technical competence but this is fundamentally where the acquisition of professional skills begins. Sufficient emphasis therefore needs to be placed on the acquisition of these professional skills through an appropriate and comprehensive teaching and learning strategy.

**The role of the training programme** is to complement the formal education programme and should form a basis for career development. The training programme provides the trainee with practical experience and training that complement the education programme through the integrated application of the prescribed technical body of knowledge, skills and professional values.

**The role of the professional programme (together with the role of the training programme)** is to provide prospective CA candidates with an opportunity to consolidate their technical competence learnt in the academic programme and their professional competence gained during the portion of their training contract completed. It also provides a formal learning environment within which professional competence can be further developed, it also further develops their ability to integrate across discipline areas, expands on business knowledge and understanding and contributes to their ability to be life-long learners.

**The assessment of professional competence** is a complex matter. Some aspects of professional competence are evaluated better in the formal work environment (i.e. “on the job” assessment of competence through an accredited training office on a formal training contract). Other aspects of professional competence are better suited to assessment through simulation of the tasks and roles of a professional.

From the above, it is apparent that academic providers have the greatest role to play in addressing SAICA’s pervasive qualities and skills during their education programmes. In addition, in Table 4.4 it is stated that the education programme and the training programme should be integrated to allow for the acquisition/development and assessment of competence. The assessment of professional competence is in some instances better evaluated using on-the-job assessment methods and case studies. As conveyed previously in the literature review, there were mixed views as to whether pervasive qualities and skills can be acquired/developed and assessed solely in the education programme, or whether a combination of the education and training programmes is required. It would thus be important to ascertain academic providers’ views in this regard, given that SAICA has expressly stated that academics have a greater role to play in their “teaching and learning strategy”.

As already established above, academic providers, according to SAICA’s principle instruction, will have to address all competencies in their education programmes, or provide full motivation for exclusion. In addition to this, the draft Guidelines Part I express the following relating to the pervasive qualities and skills (SAICA, 2011a: 8):

The coverage of the Part I exam assumes full coverage of the specific competencies and pervasive qualities and skills in assessment conducted at the CTA level. This coverage is monitored through the accreditation process.

That only those pervasive skills capable of being developed in the academic programme and capable of being assessed in a written examination will be assessed in the Part I exam.

Moreover, SAICA has conveyed the following for both the revised Part I and Part II pertaining to categories IA and IB: these competencies cannot be directly assessed in a formal written examination, but are acquired/developed and assessed throughout the qualification process. In addition, “these [both categories IA and IB] are assessed through the monitoring of education providers whose programmes contribute towards the development and acquisition of such skills”, and are further developed during the training programme (SAICA, 2011a: 10; SAICA, 2011: 16/17).

Furthermore, the draft Guidelines Part I and the draft Guidelines Part II convey the following relating to categories IA and IB (SAICA, 2011a: 10; SAICA, 2011: 16/17):

SAICA would expect candidates to be able to identify obvious ethical dilemmas, present alternatives and give appropriate answers. The Part I and the Part II exam does not set out to assess whether a candidate is ethical or not, rather that they have an understanding of the underlying technical knowledge related to ethics and professionalism and can apply that to simple scenario’s. The technical content related to ethics (e.g.: SAICA Code of Conduct, IRBA Code of Conduct) is therefore still examinable in the Part I and the Part II exam.

It should be noted that while these attributes and skills in IA and IB cannot be directly assessed in a written exam, some are indirectly assessed through the act of writing the Part I and Part II exam. For example:

- Time management: Candidates are required to complete a question within a required time frame.
- Acts with honesty and integrity: Exam regulations
- Self manages: Process of preparing for and writing the exam.

From these statements pertaining to categories IA and IB, it is apparent that academic providers are expected to gauge which pervasive qualities and skills can be acquired/developed and assessed during their education programmes, as the majority of these competencies will not be assessed in

the revised Part I and Part II. The literature review revealed that case studies can assess all eight of the IA competencies, and nine of the 10 IB competencies, except “self-manages”. However, SAICA has emphatically identified that the competency, self manages, can be indirectly assessed through the act of writing the revised Part I and Part II. Based on this information, from the perspective of international best-practice and SAICA, all 10 IB competencies can be assessed using case studies. Thus by SAICA using a case study for the revised Part I and Part II should mean that all the IA and IB competencies will be assessed. Obviously, this is not practical, since SAICA has various limitations (e.g.: time, context of the question) when candidates sit for the revised Part I and Part II. In Chapter 2, IFAC expressed that it is impractical to assess all competencies in a single examination (IFAC, IES 6, 2010f: 67), and consequently there should be continuous assessment before the final assessment (IFAC, IES 6, 2010f: 65). Thus, the onus rests on academic providers to address all the competencies in their education programmes prior to candidates writing the revised Part I and Part II.

Based on the mapping exercise performed in Chapter 3, it was ascertained that all the IA and IB competencies can be assessed directly through a number of delivery methods. With regard to category IA, all competencies can be assessed individually using one of the following methods of assessment: case studies, case-study group assignments, critical incident accounts, direct observation, discussions, objective testing, online forums, peer assessment, portfolios, presentations by students, self-assessment and small-group and collaborative learning exercises (see Table 3.5). Consequently, 12 of the 17 methods of assessment, based on the literature review, can be used in transferring the largest range of category IA competencies. Similarly, for category IB, all competencies can be assessed individually using one of the following methods of assessment: critical incident accounts, direct observation, peer assessment, portfolios or self-assessment (see Table 3.7). Therefore, five of the 17 methods of assessment, based on the literature review, can be used in transferring the largest range of category IB competencies. As a result, academic providers could use the delivery methods as identified above in their education programmes.

With regard to category IC, the draft Guidelines Part I and the draft Guidelines Part II convey the point that all competencies can be assessed in a formal written examination when specific competencies are being tested (SAICA, 2011a: 10; SAICA, 2011l: 17). In the literature review, it was posited that specific competencies and pervasive qualities and skills are complementary in nature. Therefore, it would be interesting to know whether academic providers will have separate courses to equip candidates with competencies, or whether pervasive qualities and skills will be linked to the delivery of specific competencies.

Furthermore, the following has been expressly stated in the draft Guidelines Part I (SAICA, 2011a: 11):

For candidates writing the Part I exam we would expect them, using the information provided in the question together with a general understanding of the national and international environment, professional skills and the technical competencies gained through the academic programme, to identify what the key issues are, obtain the relevant information from the question and apply this in the context of the question and demonstrate an understanding. (i.e.: candidates need to explain “why”).

With regard to Part II, SAICA has given some guidance as to how professional skills can be assessed in a case-study examination as indicated in the “required” section of the question (SAICA, 2011f):

- Candidates will be rewarded for producing a report that represents ‘effective and efficient communication’ with appropriate style and clarity of expression and demonstrating an analytical approach through evidence of insight, logical thought, application of principles and selection of information relevant to the task and the context. Indicators of analytical skills will include use of language that signal the above.
- Candidates will be rewarded for drawing on principles and demonstrating an analytical approach. Indicators include: application of principles; extraction of relevant information; identification of problems and issues in context; researching of logical conclusions/ professional judgement. The preparatory research required to answer this question will indicate the required approach of a life-long learner.
- Candidates will be rewarded for their analytical approach. Indicators will include competence to identify implications in the information provided; appropriate presentation, language and style and clarity of expression.

From these statements regarding category IC, it is apparent that all competencies can be assessed in a case study examination. Similarly, the literature review revealed that case studies can assess all seven of the IC competencies. Therefore, SAICA using a case study in its Part I and Part II should mean that all the IC competencies will be assessed. As established earlier, however, this is not practical, since SAICA has various limitations (e.g.: time, context of the question) when candidates sit for the Part I and Part II. Thus, the responsibility lies with academic providers to address all these competencies in their education programmes before candidates sit for the revised Part I and Part II.



Based on the mapping exercise performed in Chapter 3, it was ascertained that all the IC competencies can be assessed individually using one of the following methods of assessment: case studies, critical incident accounts, direct observation, peer assessment, portfolios and self-assessment (see Table 3.9). Therefore six of the 17 methods of assessment, based on the literature review, can be used in transferring the largest range of category IC competencies. Consequently, academic providers can use the delivery methods as identified above in their education programmes.

SAICA has also conveyed the following in its draft Guidelines Part I with regard to communication skills (SAICA, 2011a: 10):

In particular, marks will be allocated to communicating efficiently and effectively for each question. This means a variety of things but will mean something different in each question depending on its context and includes the exam candidate presenting information effectively. It is proposed that a maximum of 10% of the overall marks is allocated for efficient and effective communication.

It is clear from this statement that SAICA will assess communication skills in the revised Part I. But it must be recognized, based on the literature review, that several methods can also be used to acquire/develop and assess communication skills. As regards acquisition/development, the following methods can be applied: annotated bibliographies and book reviews, case studies, discussions, guest speakers, individual assignments during class, individual homework assignments, mentorship programmes, peer assessment, portfolios, presentations by students, role-playing exercises, self-assessment and small-group and collaborative learning exercises. With regards to assessment, the following methods can be used in the transfer of communication skills: annotated bibliographies and book reviews, case studies, case studies and objective testing conducted jointly, computer-based activities, critical incident accounts, direct observation, essays, peer assessment, portfolios, presentations by students, self-assessment and small-group and collaborative learning exercises. Thus, prior to the Part I sitting, academic providers can use these methods to address communication skills in their education programmes.

The Part I specimen questions sent to SAICA-accredited academic programmes contained the pervasive qualities and skills that may be assessed using a case study, and these have been listed below (SAICA, 2011j/1: 5/6, 10/11; SAICA, 2011j/2: 4/5; SAICA, 2011j/3: 6/7; SAICA, 2011j/4: 4/5, 7; SAICA, 2011j/5: 5):

(IA) Ethical behaviour and professionalism:

- Adheres to the rules of professional conduct
- Protects the confidentiality of information

(IB) Personal attributes:

- Manages time effectively

(IC) Professional skills:

- Obtains information
- Examines and interprets information and ideas critically
- Solves problems and makes decisions
- Communicates effectively and efficiently
- Understanding the national and international environment
- Understanding of basic legal concepts
- Impact of IT

All the pervasive qualities and skills that can be assessed using a case study, from a SAICA perspective as documented above, in the draft Guidelines Part I, draft Guidelines Part II and the specimen questions will be mapped to the pervasive qualities and skills at the end of the chapter.

From the above, it is clear that academic providers will have to address all pervasive qualities and skills in their education programmes, prior to candidates sitting for the revised Part I and Part II. The responsibility for transfer of competencies rests with academic providers. Accordingly, what is important for academic providers is that they comply with SAICA's accreditation criteria. As stated earlier, academic providers will be "monitored through the accreditation process" in order to ensure that they have equipped candidates with the competencies as identified in the Competency Framework.

#### **4.6 SAICA's accreditation of the education programme**

As at December 2011, SAICA was in the process of developing new accreditation criteria for its new qualification model. However, at this date, the new accreditation criteria were still in draft form. Permission to use the draft documents was requested from SAICA, and approval was obtained to use the draft documents in this dissertation. It must be noted that this information is not in the public domain and this places the researcher in a privileged position. As at December 2011 academic providers had not been provided with SAICA's new accreditation criteria. Therefore, academic providers are unsure as to what they are required to do to meet SAICA's new accreditation criteria in terms of the transfer of competencies in their education programmes. It is however important to

reflect on SAICA’s new accreditation criteria, as they provide further evidence of SAICA’s view relating to the acquisition/development and assessment of the pervasive qualities and skills.

SAICA has separate accreditation criteria relevant to the academic programme and the professional programme. As set out in Chapter 1 (see Table 1.4), academic providers are involved in both the academic programme and the professional programme, which refers in totality to the education programme. Thus, SAICA’s new accreditation criteria relating to both of these programmes will be reflected on below.

#### 4.6.1 SAICA’s accreditation of the academic programme

In its draft accreditation criteria SAICA has 10 categories of accreditation criteria applicable to academic programmes. Of these 10 categories, only two are relevant to this dissertation, namely category four pertaining to the education programme and category five pertaining to assessment. In these two categories, only some of the criteria are relevant to the acquisition/development and assessment of pervasive qualities and skills, and only these will be presented below.

SAICA will accredit the academic programme through a process of a self-evaluation and by monitoring visits. During the self-evaluation, the Head of the Academic Unit (hereafter HOD) will have to provide evidence to SAICA that the accreditation criteria have been met. During the monitoring visit, SAICA will establish whether the self-evaluation is valid and sufficient. The self-evaluation will take place on an annual basis and the monitoring visit will take place at least every five years (SAICA, 2011n: 10, 18/19). SAICA has provided in tabular form a description of the accreditation criteria, as well as the self-evaluation evidence and the monitoring visit evidence. Certain parts included in the SAICA table, pertaining to category four (education programme), have been reproduced below, where they are of relevance to this dissertation.

**Table 4.5 Academic programme: The education programme’s accreditation criteria: 4.1.2, 4.2.2, 4.3.1 and 4.3.2 (SAICA, 2011p: 25, 27, 30-32):**

Description	Self-evaluation evidence	Monitoring visit evidence
<p><b>4.1.2: Balance of knowledge and skills</b> Maintain an appropriate balance of theoretical and practical knowledge and skills [accounting-related and other].</p>	<p><b>Statement from the HOD</b> Statement should include:</p> <ul style="list-style-type: none"> <li>▪ Information on how the integration of theoretical and practical knowledge takes place and how it is balanced and pitched at an appropriate level to serve its</li> </ul>	<p>Discussion with management and staff relating to the policy relating to the introduction of practical skills.</p>

<p>There is sufficient discipline content and theoretical depth at the appropriate level.</p> <p>There is an appropriate balance and mix of different teaching and learning methods for a diverse group of learners.</p> <p>The balance of knowledge and skills is informed by the Competency Framework.</p>	<p>education programme [programme as a whole].</p> <ul style="list-style-type: none"> <li>An evaluation of the integration of theoretical and practical knowledge and how it is balanced and pitched to serve its educational purpose [programme as a whole].</li> </ul>	<p>Discussion with management, staff and students relating to non-technical skill acquisition in the programme.</p>
<p><b>4.2.2: Competency Framework</b></p> <p><b>The specific competencies</b> There should be policies and procedures in place to ensure the specific competencies and related knowledge reference lists are addressed in the course of the programme.</p> <p><b>The pervasive qualities and skills</b> There should be policies and procedures in place to ensure that pervasive qualities and skills are addressed in the course of the programme.</p> <p>The particular pervasive qualities and skills which are addressed in the academic programme, and the level of proficiency to be achieved are not prescribed however providers are expected to address all those qualities and skills suitable for inclusion in the academic program.</p>	<p><b>Statement from the HOD</b> Statement should include:</p> <ul style="list-style-type: none"> <li>Information relating to the policies and procedures which ensure that the specific competencies in the Competency Framework are addressed in the syllabuses of the courses of the programme. An evaluation of the extent to which the specific competencies are addressed in the syllabuses of the course of the programme.</li> </ul> <p><b>Statement from the HOD</b> Statement should include:</p> <ul style="list-style-type: none"> <li>Explain how each pervasive quality and skill is addressed in the academic programme. If a pervasive quality and skill is not addressed provide motivation for its exclusion.</li> <li>Explain the level of proficiency achieved for each pervasive quality and skill. Indicate if it is expected that particular pervasive qualities and skills will be further developed in the training programme.</li> <li>An evaluation of the extent to which pervasive qualities and skills and the level of proficiency achieved, are addressed in the academic programme.</li> </ul>	<p>Review policies and procedures relating to adherence to the Competency Framework.</p> <p>Discuss the coverage of pervasive qualities and skills with academic staff and with students.</p> <p>Review course documentation in order to verify coverage of specific competencies and pervasive qualities and skills.</p>
<p><b>4.3.1: Teaching and learning methods appropriate</b> The competency based approach implicit in the Competency Framework informs not only the content of the curriculum and of</p>	<p><b>Statement from the HOD</b> Statement should include:</p> <ul style="list-style-type: none"> <li>A description of the teaching methods employed including a description of the competency-based approach to teaching and learning.</li> </ul>	<p>Evaluate effectiveness and appropriateness of teaching and learning methods through</p>

<p>individual courses but also the approach to teaching and learning.</p> <p>The academic unit has mechanisms to ensure that teaching and learning methods cater for learning needs of the learner intake and are consistent with the competency based approach required by SAICA.</p> <p>The teaching methods employed may be different depending on the mode of delivery (full-time vs. distance learning).</p> <p>Tutorials as teaching methodology should be available to learners.</p> <p>There is an appropriate balance and mix of different teaching and learning methods for diverse groups of learners.</p>	<ul style="list-style-type: none"> <li>▪ Information on the availability, timing and duration of tutorials.</li> <li>▪ A description of how an appropriate balance and mix of different teaching and learning methods is affected.</li> <li>▪ An evaluation of the teaching and learning methods employed in the units.</li> <li>▪ Any other information pertinent to the evaluation of this criterion.</li> </ul>	<p>discussion with management, staff, and students of the unit.</p>
<p><b>4.3.2: Use of variety of appropriate teaching and learning methods, encouraging life-long learning</b></p> <p>The ability to be a life-long learner is vitally important in the demanding context in which a CA works. To this end educators are encouraged to use a broad range of teaching methods/ formative assessment methods, which develop the attitudes and skills required for life-long learning, including the following:</p> <ul style="list-style-type: none"> <li>▪ Case studies and other means to simulate work situations. This will assist in, <i>inter alia</i>, developing practical application, research, problem solving and analytical skills;</li> <li>▪ Role playing;</li> <li>▪ Discussion of readings and videos;</li> <li>▪ Group tasks, that will assist in, <i>inter alia</i>, the development of team work and oral communication skills;</li> <li>▪ Adapting instructional methods and materials to the ever-changing environment in which professional accountants work. This will assist in, <i>inter alia</i>, developing technical</li> </ul>	<p><b>Statement from the HOD</b></p> <p>Statement should include:</p> <ul style="list-style-type: none"> <li>▪ Information on the development of life-long learning skills in the programme.</li> <li>▪ Examples of methods used to promote the development of life-long learning skills.</li> <li>▪ An evaluation of the effectiveness of methods used to develop life-long learning skills.</li> <li>▪ Information on the variety of teaching and learning methods used.</li> <li>▪ An evaluation of the variety of teaching and learning methods used (in relation to the unique learner profile).</li> <li>▪ Any other information pertinent to the evaluation of this criterion.</li> </ul>	<p>Review course programmes to evaluate the development of life-long learning skills.</p> <p>Interview staff and students with a view evaluation of the emphasis placed on the acquisition of life-long learning skills.</p>

<p>and application skills;</p> <ul style="list-style-type: none"> <li>▪ Pursuing a curriculum that encourages learners to learn on their own. This will assist in, <i>inter alia</i>, developing technical research, problem solving and analytical skills as well as providing a life-long learning orientation;</li> <li>▪ Creative use of technology;</li> <li>▪ Encouraging learners to be active participants in the learning process. This will assist in, <i>inter alia</i>, developing presentation skills;</li> <li>▪ Integrating knowledge and skills across topics and disciplines to address many-sided and complex situations typical of professional demands;</li> <li>▪ Emphasising problem-solving, which encourages identifying relevant information, making logical assessments and communicating clear conclusions;</li> <li>▪ The programme and individual courses should be designed so as to promote a commitment to life-long learning.</li> </ul>		
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As established earlier, and conveyed in accreditation criteria 4.1.2 and 4.2.2 above, it is apparent that all non-technical skills (i.e. pervasive qualities and skills) as informed by the Competency Framework should be addressed in the education programme. The accreditation criteria for 4.1.2 and 4.3.1 both make reference to an array of delivery methods that should be used in the education programme to cater for the diverse group of learners. This view is shared by international best-practice as identified in the literature review in Chapter 2. Thus, academic providers will have to ensure that they use an array of methods in their education programmes.

In 4.3.2, SAICA has given guidelines as to the methods that can be used for the acquisition/development and assessment of life-long learning skills. From this, it is evident that SAICA is once again expressing the view that a range of methods should be used to ensure that life-long learning is transferred to candidates. In the mapping exercise performed in Chapter 3, it was identified that case studies, portfolios, presentations by students and self-assessment can be applied in the acquisition/development of life-long learning skills. For assessment, case studies, critical

incident accounts, direct observation, peer assessment, portfolios and self-assessment all could assess life-long learning skills.

In all four of the accreditation criteria above, the HOD will have to include in the self-evaluation how the accreditation criteria will be addressed in the education programme. Specifically with regard to 4.2.2, the HOD will have to state which pervasive qualities and skills are not included in the education programme, and give a reason justifying the exclusion. Furthermore, in 4.3.2 the HOD will have to state which delivery methods will be applied in the education programme and the variety of methods used. During SAICA's monitoring visit, discussions will be held with management, staff and students on compliance with the accreditation criteria. In addition, for 4.2.2 and 4.3.2 the course documents will be reviewed to ensure that all competencies and in particular life-long learning is covered in the education programme.

SAICA's new accreditation criteria pertaining to category five (assessment) for the academic programme have been set out below (Table 4.6). However, only the parts relevant to this dissertation have been reproduced.

**Table 4.6 Academic programme: The assessment accreditation criteria: 5.1.1 and 5.1.2**  
(SAICA, 2011p: 35-37):

Description	Self-evaluation evidence	Monitoring visit evidence
<p><b>5.1.1: Assessment policies and procedures</b> The programme has appropriate policies and procedures, which are clearly documented and presented to learners for:</p> <ul style="list-style-type: none"> <li>▪ Rigorous formative (development assessment during the programme) and summative (final assessment at the end of the programme) assessment of learners against competencies detailed in the Competency Framework.</li> <li>▪ Assessment [formative and summative] of competencies and knowledge. The Part I examination does not cover competencies and knowledge comprehensively and SAICA relies, therefore, on comprehensive coverage in the undergraduate and CTA</li> </ul>	<p>Provide the following policies:</p> <ul style="list-style-type: none"> <li>▪ Assessment</li> <li>▪ Moderation</li> <li>▪ Moderation and external examination</li> <li>▪ Appeal</li> <li>▪ Language policy.</li> </ul> <p><b>Statement from the HOD</b> Statement should include:</p> <ul style="list-style-type: none"> <li>▪ An evaluation of the policies identified above and their application.</li> <li>▪ An evaluation of the comprehensiveness of assessment of competencies identified in the Competency Framework.</li> </ul>	<p>Review assessment for core and supportive subjects to assess the effectiveness and reliability of the assessment performed.</p> <p>Copies of formative and summative assessments [question papers, solution, mark plans] for core and supportive courses should be provided for the</p>

programmes.		year under review.
<p><b>5.1.2: Variety of assessment methods</b></p> <p>Institutions should make use of a variety of assessment methods that reflect the changing knowledge, skills and professional values required of professional accountants.</p> <p>Assessment methods should complement teaching and learning which is consistent with the development of the pervasive qualities and skills and specific competencies identified in the Competency Framework.</p> <p>A continuous and appropriate assessment process must be adopted – through formative assessment activities, these should attempt to test:</p> <ul style="list-style-type: none"> <li>▪ Pervasive qualities and skills</li> <li>▪ Specific competencies.</li> </ul>	<p>Statement from the HOD</p> <p>Statement should include:</p> <ul style="list-style-type: none"> <li>▪ An evaluation of the variety of assessment methods used.</li> <li>▪ Assurance that each skill, quality and competency in the Competency Framework is evaluated.</li> <li>▪ Any other information pertinent to an evaluation of this criterion.</li> </ul>	<p>Review of the variety of evaluation methods used through discussion with staff and students.</p>

As previously detailed, and once again set out in the accreditation criteria above (5.1.1), it is evident that assessments should comprehensively cover all competencies, since these will not all be covered in the revised Part I. The HOD will have to attest that all the competencies in the Competency Framework have been assessed during the academic programme, and that the assessment was done comprehensively. In its accreditation criteria, SAICA is once again stating that the onus rests on academic providers to ensure that all competencies are transferred to candidates.

Furthermore, in the accreditation criteria (5.1.2) it has once again been conveyed that an array of assessment methods should be used. Thus academic providers will have to ensure that they use an array of methods in their education programmes. It has also been expressed that “assessment methods should complement teaching and learning which is consistent with the development of the pervasive qualities and skills and specific competencies”. As previously detailed in the literature review, it was apparent that specific competencies and pervasive qualities and skills are intertwined throughout a CA’s qualification process. The HOD will have to provide self-evaluation evidence as to the compliance with both of these criteria. During the monitoring visit SAICA will evaluate whether a variety of methods have been applied by academic providers.



As mentioned earlier in this chapter, academic providers will have a role to play in both the academic programme and the professional programme. The accreditation criteria relating to the professional programme will now be documented below.

#### 4.6.2 SAICA’s accreditation of the professional programme

SAICA has seven categories of accreditation criteria applicable to academic providers of the professional programme. Of these seven categories, only three are relevant to this dissertation, namely category four pertaining to the education programme, category five pertaining to assessment and category seven pertaining to the multidisciplinary case study. In these three categories only those criteria relevant to the acquisition/development and assessment of pervasive qualities and skills will be presented below.

As with the academic programme, SAICA accredits providers of the professional programme through a process of a self-evaluation and monitoring visits. The same process as discussed above for the academic programme will be applicable to the professional programme (SAICA, 2011n: 10, 18-19). SAICA has provided in tabular form a description of the accreditation criteria, as well as the self-evaluation evidence and the monitoring visit evidence. Certain parts included in the SAICA table pertaining to category four (education programme) have been reproduced below, where they are of relevance to this dissertation.

**Table 4.7 Professional programme: The education programme’s accreditation criteria: 4.2.2, 4.2.4 and 4.3.1 (SAICA, 2011o: 15-18):**

Description	Self-evaluation evidence	Monitoring visit evidence
<p><b>4.2.2: Competency Framework</b> There should be policies and procedures in place to ensure that the SAICA Competency Framework is addressed in the programme.</p>	<p><b>Statement from management of the provider</b> Statement should include:</p> <ul style="list-style-type: none"> <li>▪ Information relating to policies and procedures which ensure that the SAICA Competency Framework is addressed in the programme.</li> <li>▪ An evaluation of the extent to which the SAICA Competency Framework is reflected in the programme.</li> </ul>	<p>Review policies and procedures to align the programme syllabuses to the Competency Framework.</p> <p>Discuss with relevant staff how the link between the Competency Framework and</p>

		<p>programme is reviewed.</p> <p>Evaluate the programme against the latest Competency Framework.</p>
<p><b>4.2.4: Complements training programme</b></p> <p>The professional programme combined with the training programme develops professional competence; therefore these two programmes should be complementary. The professional programme can complement the training programme in a number of ways including:</p> <ul style="list-style-type: none"> <li>▪ Through the use of case studies based on situations encountered in the training programme. Case studies should teach students to identify problems, seek creative solutions, acquire information from multiple sources, analyse and interpret information and make reasoned and informed decisions.</li> <li>▪ Through close co-operation and interaction with those responsible for training. Co-operation may take many forms including direct participation in teaching on the professional programme, moderation of assessments and by training programme staff.</li> </ul>	<p><b>Statement from management of the provider</b></p> <p>Statement should include:</p> <ul style="list-style-type: none"> <li>▪ A description of the measures implemented to ensure that the professional and training programmes are complementary.</li> <li>▪ An evaluation of the professional programme with regard to the extent to which it complements the training programme.</li> </ul>	<p>Review programme content and the teaching and learning model with a view to evaluating the extent to which the professional programme complements the training programme.</p> <p>Hold discussions with management, staff and students with a view to evaluating the extent to which the professional programme complements the training programme.</p>
<p><b>4.3.1: Use of variety of appropriate teaching methods, encouraging life-long learning.</b></p> <p>The Part II examination takes the form of a case study, which to the extent possible in a written examination, assesses the professional competence of candidates. It is envisaged that case studies of the nature of the Part II will provide an optimal learning opportunity for candidates and, therefore, that case studies of this nature will form the basis of the Professional Programme.</p>	<p><b>Statement from management of the provider</b></p> <p>Statement should include:</p> <ul style="list-style-type: none"> <li>▪ Information on the development of life-long learning skills in the programme.</li> <li>▪ Examples of methods used to promote the development of life-long learning skills.</li> <li>▪ An evaluation of the effectiveness of methods used to develop life-long learning skills.</li> <li>▪ Information on the variety of teaching and learning methods used.</li> </ul>	<p>Review of the programme to evaluate the development of life-long learning skills.</p> <p>Interview staff and students with a view of evaluating the emphasis placed on the acquisition of life-long</p>

<p>Within the context educators are encouraged to ensure that their teaching methods will provide students with tools to develop professional competence and to continue their learning after qualification. To this end educators are encouraged to use a broad range of teaching methods/formative assessment methods including the following:</p> <ul style="list-style-type: none"> <li>▪ Case studies and other means to simulate work situations. This will assist in, <i>inter alia</i>, developing practical application, research, problem solving and analytical skills;</li> <li>▪ Role playing;</li> <li>▪ Discussion groups;</li> <li>▪ Group tasks, that will assist in, <i>inter alia</i>, the development of team work and oral communication skills;</li> <li>▪ Adapting instructional methods and materials to the ever-changing environment in which professional accountants work. This will assist in, <i>inter alia</i>, developing technical and application skills;</li> <li>▪ Pursuing a curriculum that encourages learners to learn on their own. This will assist in, <i>inter alia</i>, developing technical research, problem solving and analytical skills as well as providing a life-long learning orientation;</li> <li>▪ Creative use of technology;</li> <li>▪ Encouraging learners to be active participants in the learning process. This will assist in, <i>inter alia</i>, developing presentation skills;</li> <li>▪ Integrating knowledge and skills across topics and disciplines to address many-sided and complex situations typical of professional demands;</li> <li>▪ Emphasising problem-solving, which encourages identifying relevant information, making logical assessments and communicating clear conclusions;</li> </ul>	<ul style="list-style-type: none"> <li>▪ An evaluation of the variety of teaching and learning methods used (in relation to the unique learner profile).</li> <li>▪ Any other information pertinent to the evaluation of this criterion.</li> </ul>	<p>learning skills.</p>
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<ul style="list-style-type: none"> <li>▪ The programme and individual courses should be designed so as to promote a commitment to life-long learning.</li> </ul>		
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The accreditation criteria in 4.2.2 above emphasize the importance of the Competency Framework to the professional programme. In 4.2.4, it is expressed that the education programme and the professional programme must be complementary in nature and make use of case studies. By this statement, SAICA is once again conveying the importance of case studies as a method of acquisition/development and assessment.

The heading in n 4.3.1 expressly states that a “variety of appropriate teaching and learning methods” should be used to encourage life-life learning. From this it is evident that a range of methods is required in academic providers’ education programmes to ensure that the competency of life-long learning is transferred to candidates.

In all three of the accreditation criteria above, the management of the provider will have to include in the self-evaluation evidence how the accreditation criteria will be addressed in the professional programme. Specifically with regard to 4.3.1, the management of the provider will have to state which methods of delivery will be used in the professional programme and the effectiveness of these methods. During SAICA’s monitoring visit, discussions will be held with management, staff and students on compliance with the accreditation criteria, and a review of the professional programme will be conducted.

SAICA’s new accreditation criteria pertaining to category five (assessment) for the professional programme has been set out below. However, only certain parts which are relevant to this dissertation have been reproduced in Table 4.8.

**Table 4.8 Professional programme: The assessment accreditation criteria: 5.1.1 and 5.1.2**  
(SAICA, 2011o: 20/21):

Description	Self-evaluation evidence	Monitoring visit evidence
<p><b>5.1.1: Assessment policies and procedures</b> The programme has appropriate policies and procedures, which are clearly documented and presented to</p>	<p>Provide the following policies:</p> <ul style="list-style-type: none"> <li>▪ Assessment</li> <li>▪ Moderation</li> <li>▪ Moderation and external examination</li> <li>▪ Appeal</li> </ul>	<p>Copies of formative and summative assessments [question papers,</p>

<p>learners for:</p> <ul style="list-style-type: none"> <li>▪ Rigorous formative and summative assessment of students.</li> <li>▪ Ensuring the assessment addresses the Competency Framework appropriately insofar as both specific competencies and pervasive qualities and skills are concerned.</li> <li>▪ Assessment should require candidates to draw on both core competence and practical experience.</li> <li>▪ Assessment should require candidates to apply knowledge, skills and professional values to situations which reflect the professional working environment.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Language policy.</li> </ul> <p><b>Statement from management of the provider.</b></p> <p>Statement should include:</p> <ul style="list-style-type: none"> <li>▪ An evaluation of the policies identified above and their application.</li> </ul>	<p>solution, mark plans] for core and supportive courses should be provided for the year under review.</p>
<p><b>Variety of assessment methods</b></p> <p>Providers should make use of a variety of assessment methods that use measurement and evaluation methods that reflect the changing knowledge, skills and professional values required of professional accountants.</p> <p>A continuous and appropriate assessment process must be adopted which tests both knowledge and skills.</p>	<p><b>Statement from management of the provider.</b></p> <p>Statement should include:</p> <ul style="list-style-type: none"> <li>▪ An evaluation of the variety of assessment methods used.</li> <li>▪ Assurance that each skill, quality and competency in the Competency Framework is evaluated.</li> <li>▪ Any other information pertinent to an evaluation of this criterion.</li> </ul>	<p>Review of the variety of evaluation methods used through discussion with staff and students.</p>

As with the academic programme, SAICA has emphatically stated that a variety of assessment methods should be applied in the professional programme. The assessment methods used by academic providers should ensure that each competency (specific and pervasive in nature) is addressed. The management of the provider will have to provide self-evaluation evidence that all competencies have been assessed and an evaluation of the methods applied during the professional programme. During the monitoring visit, SAICA will review all copies of assessments. SAICA will also evaluate whether a range of methods have been applied by academic providers in assessing the competencies.

SAICA's new accreditation criteria pertaining to category seven (multidisciplinary case study) for the professional programme have been set out below. However, only those parts relevant to this dissertation have been reproduced in Table 4.9.

**Table 4.9 Professional programme’s multidisciplinary case study accreditation criteria: 7.1.1 (SAICA, 2011o: 24):**

Description	Self-evaluation evidence	Monitoring visit evidence
<p><b>Multidisciplinary case study</b> At least one new multidisciplinary case study similar in nature to that used in the Part II examination, must be developed every year.</p> <p>The case study must be composed of:</p> <ul style="list-style-type: none"> <li>▪ The case study [information provided prior to the exam].</li> <li>▪ Additional information [provided on the day of the exam]: <ul style="list-style-type: none"> <li>▪ Requirements</li> <li>▪ A grading guide which focuses on identifying levels of professional competence.</li> </ul> </li> </ul>	Provide the most recently developed multidisciplinary case study.	-

Once again SAICA has reiterated that a case study will be the delivery method used during the revised Part II, and therefore academic providers should also use case studies as methods of assessment in ensuring that candidates acquire/develop and are assessed on the pervasive qualities and skills.



#### **4.7 Mapping of the delivery methods, from a SAICA perspective, to the pervasive qualities and skills**

In the literature review as detailed in the prior chapters, 19 acquisition/development methods and 17 assessment methods were identified that resulted in equipping candidates with SAICA’s pervasive qualities and skills. Similarly, in this chapter, from a SAICA perspective, certain delivery methods can result in the transfer of the pervasive qualities and skills. The delivery methods documented above, from a SAICA perspective, will be mapped to the pervasive qualities and skills. As established in the previous chapter, the various accounting bodies use numerous dissimilar terms when referring to the same method of acquisition/development and assessment. In order to address this problem this chapter will now use the terminology for delivery methods used in the previous chapter.

With regard to case studies and open problems, or any other form of case study exercise, this method will be collectively referred to as “case studies”. All forms of acquisition/development and assessment involving the use of a computer will be referred to as “computer-based activities”.

Group tasks will be included under “small-group and collaborative learning exercises”. Active participation by students will be included under “discussions (interactive classes)”. Lastly, SAICA’s delivery method referring to discussion of readings and videos will be classified under “narratives”.

The mapping exercise in Table 4.10 firstly entailed listing SAICA’s pervasive qualities and skills (column one) and then identifying, based on the researcher’s professional judgement, the acquisition/development (column two) and/or assessment (column three) methods, from a SAICA perspective, that results in candidates being equipped with the pervasive qualities and skills.



**Table 4.10 Mapping of methods of acquisition/development and/or assessment, from a SAICA perspective, to the pervasive qualities and skills:**

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>1. Protects the public interest</b></p> <ul style="list-style-type: none"> <li>▪ For all assignments, adheres to the related standards.</li> <li>▪ Understands the profession's standards of competence and integrity and how these standards serve the public and protect the public interest.</li> <li>▪ Identifies ethical dilemmas in a business or government situation and makes decisions that ensure the public interest is paramount.</li> </ul>		
<p><b>2. Acts competently with honesty and integrity</b></p> <ul style="list-style-type: none"> <li>▪ Understands and adheres to the profession's standards of competence and integrity.</li> <li>▪ Follows the law and the spirit of the law.</li> <li>▪ Ensures that breaches of an entity's code of conduct and unethical behaviour are reported to a supervisor so that such information is communicated to the appropriate level within the governing body (e.g. board of directors).</li> <li>▪ Acts honestly.</li> <li>▪ Makes transparent decisions, recognising and accepting responsibility for actions and for the consequences of those decisions.</li> <li>▪ Uses all appropriate internal and/or external resources in resolving ethical dilemmas.</li> </ul>		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011: 16/17).</li> </ul>



SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>3. Carries out work with a desire to exercise due care</b></p> <ul style="list-style-type: none"> <li>▪ Ensures that when carrying out work, the interests of the public, the client and the employer are placed before own self-interest.</li> <li>▪ Preserves the trust inherent in fiduciary relationships with the public at large, the client, the employer and the profession.</li> <li>▪ Prepares information in such a way that the pertinent facts are fairly presented.</li> <li>▪ Interprets information in such a way that the pertinent facts are fairly presented.</li> <li>▪ Interprets information in an objective manner, exercising professional skepticism when required.</li> <li>▪ Makes appropriate ethical judgements based on an understanding of the level of care expected of professional accountants in various situations.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Cases studies (SAICA, 2011o: 16).</li> </ul>	<ul style="list-style-type: none"> <li>▪ Cases studies (SAICA, 2011o: 16).</li> </ul>
<p><b>4. Maintains objectivity and independence</b></p> <ul style="list-style-type: none"> <li>▪ Understands the principles and rules of objectivity and independence and acts appropriately.</li> <li>▪ Identifies and evaluates threats to objectivity in a proposed activity or decision, and implements suitable safeguards to obviate the threats / reduce the threats to an acceptably low level.</li> <li>▪ Identifies and evaluates threats to independence (both in fact and appearance) and implements safeguards to obviate the threats / reduce the threats to an acceptably low level.</li> </ul>		

SAICA's pervasive qualities and skills		
IA: Ethical behaviour and professionalism	Methods of acquisition/development	Methods of assessment
<p><b>5. Avoids conflict of interest</b></p> <ul style="list-style-type: none"> <li>▪ Understands the reasons for avoiding conflict of interest situations and is familiar with the guidelines and laws that have been developed to prevent their occurrence.</li> <li>▪ Consciously avoids real, potential or perceived conflicts of interest.</li> <li>▪ Ensures that the interest of one party is not favoured over that of another.</li> </ul>		
<p><b>6. Protects the confidentiality of information</b></p> <ul style="list-style-type: none"> <li>▪ Does not divulge or exploit confidential information.</li> <li>▪ Protects against the accidental distribution of confidential information.</li> </ul>		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011j/5: 5).</li> </ul>
<p><b>7. Maintains and enhances the profession's reputation</b></p> <ul style="list-style-type: none"> <li>▪ Performs work to a high standard of quality.</li> <li>▪ Understands the role of the profession within the economic and social environment of South Africa and the region.</li> <li>▪ Understands the structure of the profession, the services which it provides to members and the requirements for membership.</li> <li>▪ Contributes to the enhancement of the profession's image.</li> <li>▪ Promotes the profession.</li> <li>▪ Practises professional courtesy.</li> </ul>		
<p><b>8. Adheres to the rules of professional conduct</b></p> <ul style="list-style-type: none"> <li>▪ Abides by the Codes of Professional Conduct of the SA Institute of Chartered Accountants (SAICA) and, if applicable, the Independent Regulatory Board for Auditors (IRBA).</li> <li>▪ Refrains from improper conduct as defined in the SAICA By-laws, and if applicable, the IRBA Disciplinary Rules.</li> <li>▪ Abides by the code of ethics implemented by an employer.</li> </ul>		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011j/2: 4; SAICA, 2011l: 16/17).</li> </ul>

SAICA's pervasive qualities and skills		
IB: Personal attributes	Methods of acquisition/development	Methods of assessment
1. Self-manages		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011l: 16/17).</li> </ul>
2. Demonstrates leadership and initiative		
3. Maintains and demonstrates competence and recognises limits		
4. Strives to add value in an innovative manner		
5. Manages change		
6. Treats others in a professional manner		
7. Understands the national and international environment		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 11; SAICA, 2011j/1: 6, 11; SAICA, 2011j/2: 5; SAICA, 2011j/3: 6; SAICA, 2011j/4: 5, 8; SAICA, 2011j/5: 5).</li> </ul>
8. Is a life-long learner	<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Computer-based activities</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Discussions (interactive classes)</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Narratives</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Role-playing exercises</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Computer-based activities</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Discussions (interactive classes)</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Narratives</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Role-playing exercises</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18).</li> </ul>
9. Works effectively as a team member	<ul style="list-style-type: none"> <li>▪ <b>Small-group and collaborative learning exercises</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Small-group and collaborative learning exercises</b> (SAICA, 2011p: 31/32; SAICA, 2011o: 17/18).</li> </ul>
10. Manages time effectively		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011j/1: 10; SAICA, 2011j/2: 4; SAICA, 2011j/4: 7; SAICA, 2011j/5: 5; SAICA, 2011l: 16/17).</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
<p><b>1. Obtains information</b></p> <ul style="list-style-type: none"> <li>▪ Gathers or develops information and ideas.</li> <li>▪ Develops an understanding of the operating environment.</li> <li>▪ Identifies the needs of internal and external clients and develops a plan to meet those needs.</li> </ul>		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10/11; SAICA, 2011j/1: 5, 10; SAICA, 2011j/2: 4; SAICA, 2011j/3: 6; SAICA, 2011j/4: 4, 7; SAICA, 2011j/5: 5; SAICA, 2011l: 17).</li> </ul>
<p><b>2. Examines and interprets information and ideas critically</b></p> <ul style="list-style-type: none"> <li>▪ Analyses information or ideas.</li> <li>▪ Performs computations.</li> <li>▪ Verifies and validates information.</li> <li>▪ Evaluates information and ideas.</li> <li>▪ Integrates ideas and information from various sources.</li> <li>▪ Draws conclusions / forms opinions.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011p: 31/32).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a:10; SAICA, 2011j/1: 5, 10; SAICA, 2011j/2: 5; SAICA, 2011j/3: 6; SAICA, 2011j/4: 4, 7; SAICA, 2011j/5: 5; SAICA, 2011l: 17; SAICA, 2011f; SAICA, 2011p: 31/32).</li> </ul>
<p><b>3. Solves problems and makes decisions</b></p> <ul style="list-style-type: none"> <li>▪ Identifies and diagnoses problems and/or issues.</li> <li>▪ Develops solutions.</li> <li>▪ Decides / recommends / provides advice.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011o: 16/17; SAICA, 2011p: 31/32).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011j/1: 5, 10; SAICA, 2011j/2: 5; SAICA, 2011j/3: 6; SAICA, 2011j/4: 4, 7; SAICA, 2011j/5: 5; SAICA, 2011l: 17; SAICA, 2011o: 16/17; SAICA, 2011p: 31/32).</li> </ul>
<p><b>4. Communicates effectively and efficiently</b></p> <ul style="list-style-type: none"> <li>▪ Seeks and shares information, facts and opinions through written and oral discussion.</li> <li>▪ Prepares documents in written and graphic form.</li> <li>▪ Presents information effectively.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Discussion (interactive classes)</b> (SAICA, 2011o: 18; SAICA, 2011p: 31/32)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (SAICA, 2011o: 17; SAICA, 2011p: 31/32).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Discussion (interactive classes)</b> (SAICA, 2011o: 18; SAICA, 2011p: 31/32)</li> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011j/1: 5, 11; SAICA, 2011j/2: 5; SAICA, 2011j/3: 6; SAICA, 2011j/4: 5, 8; SAICA, 2011j/5: 5; SAICA, 2011f; SAICA, 2011l: 17)</li> <li>▪ <b>Small-group and collaborative learning exercises</b> (SAICA, 2011o: 17; SAICA, 2011p: 31/32).</li> </ul>
<p><b>5. Manages and supervises</b></p> <ul style="list-style-type: none"> <li>▪ Plans and manages projects.</li> <li>▪ Identifies the need for internal and external expertise.</li> <li>▪ Facilitates decision-making.</li> <li>▪ Leads effective meetings.</li> <li>▪ Supervises.</li> </ul>		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011l: 17).</li> </ul>

SAICA's pervasive qualities and skills		
IC: Professional skills	Methods of acquisition/development	Methods of assessment
6. Understands how IT impacts a CA's daily functions and routines		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011j/1: 6, 11; SAICA, 2011j/2: 5; SAICA, 2011j/3: 6; SAICA, 2011j/4: 5, 8; SAICA, 2011j/5: 5; SAICA, 2011l: 17).</li> </ul>
7. Considers basic legal concepts		<ul style="list-style-type: none"> <li>▪ <b>Cases studies</b> (SAICA, 2011a: 10; SAICA, 2011j/1: 6, 11; SAICA, 2011j/2: 5; SAICA, 2011j/3: 6; SAICA, 2011j/4: 5, 8; SAICA, 2011j/5: 5; SAICA, 2011l: 17).</li> </ul>



As portrayed in the Table 4.10 above, SAICA has identified six methods of acquisition/development and assessment: case studies, computer-based activities, discussions (interactive classes), narratives, role-playing exercises and small-group and collaborative learning exercises. The mapping exercise, from a SAICA perspective, will now be further refined by way of coverage exercises for the pervasive qualities and skills in totality and per category.

The coverage exercises will determine how many of the pervasive skills and skills may be acquired/developed and assessed by each of the six delivery methods listed above. The outcome of this will ascertain which delivery methods can be applied in covering the largest range of pervasive qualities and skills, from a SAICA perspective, and will be contrasted with the methods identified in the literature review. The first column in Table 4.11 as set out below includes the methods of acquisition/development and/or assessment. Column two and column four contains the number of times the delivery methods can be used in addressing the pervasive qualities and skills for acquisition/development and/or assessment respectively based on the mapping exercise; while column three and column five provides the percentage of pervasive qualities and skills that could be covered using the methods detailed below.

The process outlined above was also applied to Table 4.12 through to Table 4.14, and the rationale for it will therefore not be repeated.

**Table 4.11 Coverage of all 25 pervasive qualities and skills in terms of acquisition/development and assessment (from a SAICA perspective):**

Methods of acquisition/development and/or assessment	Acquisition/development		Assessment	
	Coverage in totality	% covered	Coverage in totality	% covered
Case studies	4/25	16.0	15/25	60.0
Computer-based activities	1/25	4.0	1/25	4.0
Discussions (interactive classes)	2/25	8.0	2/25	8.0
Narratives	1/25	4.0	1/25	4.0
Role-playing exercises	1/25	4.0	1/25	4.0
Small-group and collaborative learning exercises	3/25	12.0	3/25	12.0

The literature review revealed that 19 acquisition/development and 17 assessment methods could be used in the transfer of competencies. However, SAICA has identified only six methods in its Guidelines Part I, Guidelines Part II and its new accreditation criteria. What is apparent is that a case study is the dominant acquisition/development and assessment method. The literature review identified that case studies effectively acquires/develops all 25 pervasive qualities and skills. Furthermore, SAICA has emphatically conveyed in its accreditation criteria that a case study must be developed by academic providers on a yearly basis in preparing candidates for Part II. The literature review identified that case studies effectively assess all competencies except “self-manages”. However, SAICA has conveyed the notion that the competency, self manages, can be indirectly assessed through the act of writing the revised Part I and Part II. Based on this information, from the perspective of international best-practice and SAICA, all 10 IB competencies can be assessed using case studies. Thus, SAICA is on course by prescribing this as a delivery method in its accreditation criteria as set out earlier.

**Table 4.12 Coverage of category IA of the pervasive qualities and skills in terms of acquisition/development and assessment (from a SAICA perspective):**

Methods of acquisition/development and/or assessment	Acquisition/development		Assessment	
	Coverage of category IA	% covered	Coverage of category IA	% covered
Case studies	1/8	12.5	4/8	50.0

As noted earlier, case studies can effectively acquire/develop and assess all the IA competencies. However, academic providers are expected to use an array of delivery methods. Consequently, academic providers, based on the literature review, could use an additional 10 acquisition/development and 11 assessment methods which all individually address the eight IA competencies (see Tables 3.4 and 3.5).

As regards acquisition/development these methods are: discussions, guest speakers, lectures, mentorship programmes, narratives, peer assessment, portfolios, presentations by students, role-playing exercises and small-group and collaborative learning exercises. With regard to assessment, these methods are: case-study group assignments, critical incident accounts, direct observation, discussions, objective testing, online forums, peer assessment, portfolios, presentations by students, self-assessment and small-group and collaborative learning exercises. Furthermore, in totality from a SAICA perspective and international best-practice, academic providers can use a range of 11 and 14 acquisition/development and assessment methods respectively in the transfer of category IA.

**Table 4.13 Coverage of category IB of the pervasive qualities and skills in terms of acquisition/development and assessment (from a SAICA perspective):**

Methods of acquisition/development and/or assessment	Acquisition/development		Assessment	
	Coverage of category IB	% covered	Coverage of category IB	% covered
Case studies	1/10	10.0	4/10	40.0
Computer-based activities	1/10	10.0	1/10	10.0
Discussions (interactive classes)	1/10	10.0	1/10	10.0
Narratives	1/10	10.0	1/10	10.0
Role-playing exercises	1/10	10.0	1/10	10.0
Small-group and collaborative learning exercises	2/10	20.0	2/10	20.0

For category IB, SAICA has indicated that all six methods can be used in the acquisition/development and assessment of the IB competencies. With regard to acquisition/development, all six of these delivery methods, as presented in the literature review are effective, as case studies transfers 100%, of the IB competencies, computer-based activities transfers 10%, discussions transfers 50%, narratives transfers 40%, role-playing exercises transfers 60% and small-group and collaborative learning exercises transfers 60%. However, added to these, based on the literature review, academic providers could use annotated bibliographies and book reviews, guest speakers, individual assignments during class, individual homework assignments, internet research, lectures, library research, mentorship programmes, organized visits to the workplaces as part of the formal academic programmes, peer assessment, presentations by students, portfolios and self-assessment, as these delivery methods all result in the acquisition/development of the IB competencies (see Table 3.6). Consequently, in totality, from a SAICA perspective and international best-practice, academic providers can use an array of 19 acquisition/development methods in the transfer of category IB.

For assessment, the delivery methods as detailed above (Table 4.13) are effective in addressing category IB. As presented in the literature review, case studies assesses 90% of the IB competencies, computer-based activities assesses 10%, discussions assesses 40% and small-group and collaborative learning exercises assesses 60%. However, added to these, based on the literature review, academic providers could apply annotated bibliographies and book reviews, case-study group assignments, case studies and objective testing conducted jointly, critical incident accounts, direct observation, essays, objective testing, online forums, peer assessment, portfolios, presentations by students, and self-assessment, as these delivery methods all result in the assessment of the IB competencies (see



Table 3.7). Accordingly, in totality, from a SAICA perspective and international best-practice, academic providers can use a range of 18 assessment methods in the transfer of the IB competencies.

**Table 4.14 Coverage of category IC of the pervasive qualities and skills in terms of acquisition/development and assessment (from a SAICA perspective):**

Methods of acquisition/development and/or assessment	Acquisition/development		Assessment	
	Coverage of category IC	% covered	Coverage of category IC	% covered
Case studies	2/7	28.6	7/7	100.0
Discussions (interactive classes)	1/7	14.3	1/7	14.3
Small-group and collaborative learning exercises	1/7	14.3	1/7	14.3

With regard to category IC, SAICA has conveyed that case studies, discussions and small-group and collaborative learning exercises can be applied in the transfer of these competencies. All three of these delivery methods, as presented in the literature review, are effective, as they acquire/develop seven, five and six of the IC competencies respectively; and assess seven, two and six of the IC competencies respectively. Thus academic providers would clearly be using a suitable array of methods in the transfer of category IC, based on SAICA's guidance.

However, added to these, based on the literature review, academic providers could use annotated bibliographies and book reviews, computer-based activities, guest speakers, individual assignments during class, individual homework assignments, internet research, lectures, library research, mentorship programmes, narratives, peer assessment, presentations by students, portfolios, role-playing exercises and self-assessment, as these delivery methods all result in the acquisition/development of the IC competencies (see Table 3.8).

As regards assessment, based on the literature review, academic providers could apply the following additional delivery methods: annotated bibliographies and book reviews, case-study group assignments, case studies and objective testing conducted jointly, computer-based activities, critical incident accounts, direct observation, essays, extended computational exercises, objective testing, online forums, peer assessment, portfolios, presentations by students, and self-assessment, as these delivery methods all result in the assessment of the IC competencies (see Table 3.9). Consequently, in totality, from a SAICA perspective and international best practice, academic providers can use an

array of 18 and 17 acquisition/development and assessment methods respectively in the transfer of category IC.

#### **4.8 Summary**

The aim of this chapter was to provide SAICA's view on the methods that can be used in the acquisition/development and assessment of the pervasive qualities and skills. However, as at December 2011, SAICA had not provided a firm position on the methods that could be applied in the transfer of competencies, as its Guidelines Part I, Guidelines Part II and its new accreditation criteria were all still in draft form and had not been approved by SAICA's board. The researcher was placed in a privileged position, by having access to all SAICA's draft documents as set out above. These documents gave evidence of SAICA's views on the delivery methods that could be used in the transfer of competencies.

The documents reviewed in this chapter provide evidence of the fluid educational environment with regard to the delivery of competencies. The Competency Framework was approved in November 2008. However, only in the early part of 2010 was the Detailed Guidance Document for Academic Programmes released to the public; and as late as May 2011, the draft Guidelines Part I and the specimen questions were provided to academic providers. Academic providers were thus in flux as to the acquisition/development and assessment of the pervasive qualities and skills.

The chapter then provided the guidance from the documents mentioned above, from SAICA's perspective, in addressing competencies during academic providers' education programmes. Firstly, what was apparent in these documents was that academic providers have the greatest role to play in the transfer of competencies, more so than the training programme. Secondly, it was stated that academic providers will have to address all the pervasive qualities and skills, as the revised Part I and Part II will assess both specific competencies and pervasive qualities and skills. Thirdly, these documents made it clear that the responsibility to address all competencies rests with academic providers, as the revised Part I and Part II cannot assess all competencies. Fourthly, it was conveyed that the revised Part I and Part II will both comprise a case study. Lastly, it was posited that academic providers should use a case study as one of their delivery methods, and that a variety of acquisition/development and assessment methods should be used to ensure that all competencies are addressed.

The chapter then set out to map the methods identified in the documents mentioned above to the pervasive qualities and skills. The mapping was then further refined to determine how many of the pervasive skills and skills can be acquired/developed and assessed by each of the delivery methods set out in the mapping exercise. This was carried out for the pervasive qualities and skills in totality and per category. From this it was apparent that six acquisition/development and assessment methods have been identified by SAICA to use in the transfer of competencies. These methods are all effective to use in academic providers' education programmes; however additional methods based on the literature review were identified. The chapter culminated by suggesting the additional methods that could be applied by academic providers. With regard to acquisition/development, a range of 11, 19 and 18 delivery methods can be used in the transfer of the IA, IB and the IC competencies respectively. For assessment, a range of 14, 18, and 17 methods can be used in the transfer of the IA, IB and the IC competencies respectively.

The mapping and the coverage exercises from the perspective of SAICA will both form the basis of the questions in the empirical part of this research. The research methodology and the approach to the empirical work will be detailed in the next chapter.



# CHAPTER 5

## RESEARCH METHODOLOGY

### 5.1 Introduction

The purpose of this chapter is to present the research methodology applied throughout the dissertation. Therefore, reflection will be provided on how the literature review in Chapters 2 through to 4 was approached and conducted. Secondly, the selection of the research instrument for the empirical work and the process of conducting the fieldwork will also be presented in this chapter.

### 5.2 Literature review

Behr (1988, as quoted in Thomas 2000: 13) explains that research is conducted in order to expand on present information where very little is known. In Chapter 1 it was asserted that no research has been conducted to date (December 2011) on the views of individual academics at SAICA-accredited academic programmes on the pervasive qualities and skills as included in the Competency Framework. Thus, the aim of this study was to explore the delivery methods that may be applied in the acquisition/development and assessment of SAICA's pervasive qualities and skills and the challenges associated with this debate.

Given the exploratory nature of this study, the research problem was addressed by following a two-pronged approach, which firstly entailed conducting an extensive literature review and then performing empirical work.

As conveyed by Mouton (2001: 86), all research projects should commence with the existing body of knowledge, as this provides "a sound theoretical foundation for the study" (Van der Nest, 2006: 9, as quoted in Marx, 2008: 344). Thus, in addressing the research problem, a wide range of sources was consulted as part of the literature review. Firstly, information pertaining to SAICA was obtained from its website for the former and the new SAICA qualification models. Thereafter, permission was requested and obtained from SAICA to attend the meetings of the Part I and Part II workgroups relating to the revised Part I and Part II, and to use the documents from the meetings in this dissertation.

Secondly, given that SAICA is a member body of IFAC, internet searches were performed on IFAC's website relating to the qualification route of professional accountants. Therefore, specific emphasis was placed on IFAC in the literature review by referring to IFAC's IESs, IEPSs, information papers and research reports commissioned by IFAC which address the transfer of professional skills and professional values, ethics and attitudes during the education and the training programmes.

Thirdly, internet searches were performed on numerous reputable databases in SA and globally. Therefore, a range of sources were used in the literature review, including books, Masters and Doctoral studies, peer reviewed journals and non-peer reviewed journals. The searches were performed using multiple keywords: pervasive qualities and skills, competencies, soft-skills, non-technical skills, generic skills, transferable skills, interpersonal and personal skills, employability skills, professional skills, professional values, ethics and attitudes, acquisition, development, assessment and transferability.

Lastly, each of the CAGE member bodies' websites was searched up until the end of December 2011 to obtain information on the pervasive qualities and skills included in their qualification models and the delivery methods used by these bodies in equipping candidates with competencies.

Based on the sources as detailed above, various delivery methods were identified and detailed that may be applied in the transfer of pervasive qualities and skills. These delivery methods were all presented in Chapter 2, which in totality were referred to as international best-practice delivery methods (excluding SAICA's delivery methods). The delivery methods in Chapter 2 were mapped to SAICA's pervasive qualities and skills, with specific reference to whether each method would assist in the acquisition/development and/or assessment of these competencies. The mapping exercise entailed listing SAICA's pervasive qualities and skills, and then identifying, based on the researcher's professional judgement, the acquisition/development and/or assessment methods that results in equipping candidates with pervasive qualities and skills. Flowing from this, 19 acquisition/development and 17 assessment methods were identified based on the literature review.

The mapping exercise was further refined into various coverage exercises to determine how many of the pervasive skills and skills could be acquired/developed and/or assessed by the 19 acquisition/development and the 17 assessment methods. The coverage exercises entailed listing the 19 acquisition/development and the 17 assessment methods as obtained from the mapping

exercise, and then determining the number of times the delivery method could be used in addressing SAICA's pervasive qualities and skills in totality and per category. The outcome of the coverage exercises ascertained which delivery methods could be applied in covering the largest range of pervasive qualities and skills.

The literature review continued in Chapter 4 by identifying delivery methods from a SAICA perspective. These delivery methods were also mapped to the pervasive qualities and skills, and further refined to determine the number of pervasive qualities and skills that may be covered using SAICA's delivery methods.

Consequently, the delivery methods from the literature review and from the perspective of SAICA formed the basis of the empirical work. In addition, in Chapters 2 and 4 various challenges were identified in the transfer of competencies, and these challenges were also addressed in the empirical work.

### **5.3 Fieldwork**

Each of the steps and the process followed in the fieldwork will now be detailed.

#### **5.3.1 Selection of the research instrument**

Various research instruments can be used in the collection of data (Diamantopoulos & Schlegelmilch, 1997, as quoted in Coetzee, 2004: 7.1). In this study, a questionnaire was selected as the research instrument. A questionnaire entails a large number of respondents answering a set of questions, with the aim of obtaining their perceptions pertaining to the research problem (Coetzee, 2004: 7.2). Questionnaires are also described as the "interface between the respondent and the researcher" (Anon, 2009). They are used to "obtain information about prevailing conditions in a planned way" (Behr, 1988, as quoted in Thomas, 2000: 33) and give information on "what a subject knows" (Salant & Dillman, 1994, as quoted in Hulsart, 2002: 52).

Various advantages to using a questionnaire as a research instrument can be found in the literature (for example Mouton, 2001: 153; Stead & Struwig, 2001: 89, 103; Coetzee, 2004: 7.2; Hofstee, 2006: 122, 133; Creswell, Ebersöhn, Eloff, Ferreira, Ivankova, Jansen, Nieuwenhuis, Pietersen, Plano Clark

& van der Westhuizen, 2007: 157; McCall, 1990, as quoted in Mitchell, 2008: 47; Jordan, 1998, and Oppenheim, 1992, as quoted in Anon, 2012a). Some of these are:

- It solicits the views, opinions, perceptions or attitudes of participants;
- It is an inexpensive method for distributing and gathering data;
- It can be used when distributing and gathering data to a large number of participants;
- Participants across long distances can be reached;
- Participants can complete the questionnaire during their own time;
- Participants can use personal documents when completing the questionnaire;
- Participants are free from the influence of the researcher when independently completing the questionnaire;
- It is described as having “high measurement of reliability” and “high construct validity”;
- It can be easily checked by test administrators for accuracy; and
- It is a flexible method when gathering data.

However, the literature also mentions some of the disadvantages to using a questionnaire as a research instrument (for example Stead & Struwig, 2001: 71, 88; Welman & Kruger, 1999, as quoted in Coetzee, 2004: 7.3; Creswell, *et al.*, 2007: 157; Jordan, 1998, as quoted in Anon, 2012a). Some of these are:

- A low response may be obtained;
- The researcher does not have the opportunity to explain the purpose of the study to participants;
- The researcher cannot explain unfamiliar concepts or principles to participants;
- The researcher does not have control over the circumstances under which the questionnaire is completed by participants;
- Participants completing the questionnaire must be literate;
- Participants must have access to a computer when completing a web-based questionnaire;
- Participants completing a web-based questionnaire must be computer-literate; and
- Participants can let others complete the questionnaire on their behalf.

The disadvantages set out above were not of significant concern to the researcher, as the objective of this study could be more effectively achieved by using a questionnaire as the research instrument. Furthermore, certain of the disadvantages were not relevant to this study (i.e.: participants must be

literate and computer literate and participants must have access to a computer), and in some instances the researcher adopted measures to overcome the disadvantages. These will be presented throughout the chapter.

Interviews and focus groups, as possible research instruments were also considered for this study. Given that the target population consisted of a large number of individual academics, who are located throughout SA, interviews were deemed impractical for this study. A questionnaire is described as a far better method when information has to be solicited from a large number of participants (Office of the Auditor General of Canada (hereafter OAG), 2007; Edwards, James, Jones & Murphy, 2008: 16/17). Secondly, questionnaires are considered to be more reliable than interviews. The reason for this is that there may be differences in the way interviewers structure the questions. Questionnaires eliminate bias and “the ability of the interviewers to influence answers either intentionally or inadvertently” (OAG, 2007).

Focus groups on the other hand consist of “structured discussions among six to ten homogeneous strangers in a formal setting” (Morgan, 1996: 131). It has been asserted by Morgan (1996: 137) that questionnaires cover more topics than focus groups. Furthermore, “group interaction requires mutual self-disclosure, [and] it is undeniable that some topics will be unacceptable for discussion among some categories of research participants” (Morgan, 1996: 140). Given the cost implications due to extensive travel to facilitate focus groups; the likely unavailability of academics to attend focus groups; and the range of topics that would need to be covered in the focus groups relating to the methods of acquisition/development and assessment and the challenges around the transfer of competencies, questionnaires were considered more effective.

### **5.3.2 Quantitative versus qualitative**

Knowledge can be gathered, analyzed and interpreted based on two broad research approaches: quantitative and qualitative research (Stead & Struwig, 2001: 3). Quantitative data is explained as “data expressed in quantity or amount”, while qualitative data is “data in the form of words” (Schwandt, 2001, as quoted in Bardenhorst, 2009: 92). Furthermore, quantitative research is defined as follows (Creswell, *et al.*, 2007: 145):

Quantitative research is the process that is systematic and objective in its ways of using numerical data from only a selected subgroup of a universe (or population) to generalise the findings to the universe that is being studied.



Stead and Struwig (2001: 16) have asserted that in quantitative research the individual researched is independent of the researcher, while qualitative research cannot be entirely objective. A further difference between these two approaches is the way in which research is analyzed. With quantitative research “human analysis, computer analysis and human coding is used”, by the analysis of data using statistical calculations. In contrast to this, with qualitative research, it is difficult to be impartial, as the “distinction between facts and judgment is harder to make” (Cooper & Schindler, 2006, as quoted in Anon, 2012b). Quantitative research is also described as more controlled than qualitative research in terms of design, sampling and the chosen research instrument. It is furthermore “objective, precise and reliable” (Stead & Struwig, 2001: 17/18).

Quantitative studies generally entail using a questionnaire as the research instrument (Mouton, 2001: 152; Stead & Struwig, 2001: 4, 19). For the purposes of this study, a mixture of both quantitative and qualitative research questionnaires was used, with the emphasis on the quantitative.

### **5.3.3 Population**

As conveyed in Chapter 1, the views of individual academics providing instruction to aspirant CAs(SA) at SAICA-accredited academic programmes were solicited. As at May 2011, there were 16 departments at which these academics were employed: APT, Monash, NMMU, NWU, RU, UCT, UFH, UFS, UJ, UKZN, UL, UP, UNISA, UOS, UWC and WITS.

Academic providers at these departments provide instruction to aspirant CAs(SA) and can consequently be described as a “group of individuals who has one or more characteristics in common that are of interest to the researcher” (Best & Kahn, 1998: 12, as quoted in Hulsart, 2002: 53). However, individual academics from APT already provide instruction at the other 15 departments. These individuals were only required to complete one questionnaire, and will form part of the other 15 departments. Consequently, further references in this study will be made to 15 and not 16 departments.

Therefore, the population comprises individual academics providing instruction to aspirant CAs(SA) at 15 SAICA-accredited academic programmes.

In some instances, academic providers at these departments provide instruction at both an undergraduate and at an honours level; similarly, certain academics provide instruction on more

than one subject area. Consequently, it was not possible to sub-divide the population into sub-strata and a census approach was therefore followed. (Marx & Voogt, 2010: 25).

#### **5.3.4 Distribution of questionnaires**

Questionnaires can be distributed using postal mail, telephone, facsimile or e-mail (OAG, 2007; Edwards, *et al.*, 2008: 16/17). Furthermore, questionnaires can be answered using postal mail, telephone, facsimile, e-mail or on a website.

The HODs from the 15 departments were contacted telephonically. The purpose of the study, the use of a questionnaire as a research instrument and the population were explained to the HODs. Inquiry was also made from the HODs concerning the most suitable distribution method. Twelve of the HODs suggested that the best way to target academics would be by using e-mail. The HODs from these departments conveyed that they would provide the researcher with the e-mail addresses of academics in their departments. For the remaining three departments, the HODs stated that they could not provide the researcher with academics' contact details (telephone number, e-mail address) and that the best way to target these academics would be by sending an e-mail to the HOD who would then circulate the e-mail to the relevant academics at his/her department. In addition, HODs offered their support for this study, and by implication, this could assist in reducing the risk of a response rate which could be expected from a questionnaire as detailed in section 5.3.1.


Based on the suggestions from the HODs, the researcher decided that the best way to distribute the questionnaire would be by means of an e-mail. The e-mail would contain a link to an online website where the questionnaire could be answered and the data recorded. For this reason, an independent statistical consultant was appointed to create a website and control the on-line administration and recording of data on the website. This would provide independence to the process would ease the administrative burden on the researcher.

For all targeted academics at 12 of the departments, the independent statistical consultant created a unique token which was built into a link for each individual academic provider. Therefore, an e-mail was sent by the researcher directly to targeted academics containing a unique link to the questionnaire. For the remaining three institutions, three unique links were created by the independent statistical consultant. Each link contained a certain number of tokens for each department, based on the number of academics who provide instruction to aspirant CAs(SA) as

provided by the HODs. Therefore, an e-mail was sent by the researcher directly to the HODs containing a unique link to the questionnaire.

The researcher included an introductory message in the e-mail to all participants. The introductory message informed participants that their details were obtained from their HODs. This resulted in a captive audience, as participants included in this study were aware of their HODs' support in distributing the questionnaire. In addition to this, the title of the dissertation and the researcher's contact details were provided.

Even though HODs suggested that the best way to distribute the questionnaire was by e-mail, the literature also provided various advantages of distributing questionnaires electronically in comparison to postal mail, telephonic or facsimile questionnaires (for example Robson & Selwyn, 1998, Boyer, Jackson & Olson, 2001, Forrest, 1999, Kehoe & Pitkow, 1996 and Weible & Wallace, 1998, as quoted Adam & McDonald, 2003; Steward, 2003, as quoted in Hunter, 2012:12). Some of these are:

- 
- The ease of distribution;
  - The “speed and immediacy it offers”;
  - Faster turnaround times can be obtained;
  - A variety of stimuli can be used through colour, graphics and sound;
  - “Questions can be written with more complete descriptions”, since electronic questionnaires are not restricted by space;
  - Allows the collection of a large amount of data;
  - Collection and analysis of data is simplified;
  - Ease of electronically dispatching reminder e-mails to participants;
  - Handwriting of participants does not need to be deciphered; and
  - Far fewer errors are made by participants.

As detailed in the empirical work (see Chapter 6), the majority of the participants (84.6%) who completed the questionnaire were CAs(SA). These participants are expected to be computer-literate, as they work in a professional work environment. Furthermore, 5.8% of participants indicated that they held a professional qualification at CIMA, SAIPA or the ACCA. These participants are also members of a professional body and would similarly be expected to be computer-literate. Therefore,

based on the participants as presented above, and the advantages of an electronic questionnaire, an e-mail containing a link to a website was considered the most effective distribution method.

### 5.3.5 Type of questions

By and large there are two types of questions used in a questionnaire: closed, structured questions or open-ended, unstructured questions (Cooper & Schindler, 2003: 373, as quoted in Els, 2007: 224). Open-ended questions are described as difficult to analyse (Hofstee, 2006: 133), as they do not give participants an option to select in answering the question. However, open-ended questions are suitable for qualitative research design (Eiselen, Potgieter & Uys, 2005: 21, as quoted in Els, 2007: 224).

With closed questions, participants are forced to select answers from given alternatives (Converse & Presser, 1986, as quoted in Anon, 2012a), and therefore the coding and analysis of data is simplified (Blair & Sudman, 1998, as quoted in Coetzee, 2004:7.5). Closed questions assist participants to easily complete the questionnaire in the least amount of time (Blair & Sudman, 1998, as quoted in Coetzee, 2004: 7.5). Closed questions also allow the researcher to be more specific than is the case with open-ended questions (Converse & Presser, 1986, as quoted in Anon, 2012a).

However, closed questions “may fail to provide an appropriate set of responses that are meaningful in substance or wording” (Presser & Schuman, 1996, as quoted in Anon, 2012a). It has been posited that “using open follow-up questions as probes of key closed questions can combine the advantages of both open and closed questions” (Converse & Presser, 1986, as quoted in Anon, 2012a). Hofstee (2006: 133) suggests that certain questions in a questionnaire should be open-ended to put participants at ease and also to allow them to comment in their own words. Accordingly, a combination of open-ended and closed questions was used in the questionnaire. For the open-ended questions, a comments box was added at the end of each section as the qualitative aspect of the questionnaire.

The types of closed questions as obtained in the literature include (Stead & Struwig, 2001: 94/95, as quoted in Els, 2007: 224):

- dichotomous questions with nominal scales e.g. yes/no or male/female;
- scaled response questions which include Likert scales and semantic differential scales; and
- ranking questions such as ranked order scales.

Given the host of issues covered in the literature review, a variety of questions were posed to academics. These consisted mostly of a combination of Likert scale and ranking questions, and are presented below.

#### **5.3.5.1 Likert scale applied**

This measurement technique was developed by Rensis Likert (Bertram, n.d.: 1), and is the most widely used form of question in research (Creswell, *et al.*, 2007: 167; Brown, 2011). It is primarily used in questionnaires to obtain participants' agreement or disagreement with a set of favourable and unfavourable statements (Bertram, n.d.: 1; Carmines & McIver, 1981: 9, 22). Researchers can gauge participants' attitude or feeling towards a particular statement (Creswell, *et al.*, 2007: 167) by applying a Likert scale.

A combination of five- and four-point Likert scales was used in the questionnaire, depending on the type of question and the objective. The scale options for the five-point Likert scale were as follows: 1 = "don't agree at all", 2 = "agree to a lesser extent", 3 = "agree to a moderate extent", 4 = "agree to a large extent" and 5 = "agree completely. The four-point Likert scale options were: 1 = "don't agree at all", 2 = "agree to a small extent", 3 = "agree to a moderate extent" and 4 = "agree to a large extent".

For purposes of the weighted arithmetic mean calculations, weightings were awarded as follows: for the four-point Likert scale, the scale 1 would carry a weighting of 1, and the scale of 4 would carry a weighting of 4. All references to the "mean" or the "mean score" in the following chapters will refer to the weighted arithmetic mean.

#### **5.3.5.2 Ranking questions applied**

In ranking type questions, participants are required to order a set of alternatives from the most important item to the least important item (Stead & Struwig, 2001: 41). This is a standardized technique used in questionnaires (Reader, 1989: 124) and is described as providing "the most appropriate conceptual mapping to conceptions of values" (Reader, 1989: 125). In the questionnaire, participants were asked to rank certain factors, provided in no particular order, based on a combination of ranking alternatives: from 1 (most important) to 10 (least important), 1 (most effective) to 5 (least effective) and 1 (most effective) to 7 (least effective).

### 5.3.6 Questionnaire design and layout

Creswell, *et al.* (2007: 158/159) assert that the following factors affect the design of a questionnaire: appearance of the questionnaire, sequence of the questions, wording of the questions and response categories. All four of these factors were taken into account in the questionnaire design and layout.

The questionnaire was designed to ensure that it was not time-consuming, thus allowing participants to easily answer the questions and navigate between the electronic webpages. The completion of the questionnaire was voluntary and participants could withdraw at any time. Furthermore, none of the questions were compulsory, thus allowing participants to elect not to answer a particular section, or question/questions in a section. The number of participants answering a particular section or question/questions could thus differ, something that will be evident in the presentation of the results of the empirical work in Chapter 6.

The opening screen of the questionnaire contained UJ's logo and provided participants with the definition of the terms – delivery, acquisition/development and assessment – which could assist participants in answering several of the questions. A “percentage of completion” bar was also evident at the bottom of the screen.

The questionnaire was divided into five parts (Figure 5.1), each part comprising a number of sections with similar questions in each. Participants were given specific instructions in answering the applicable questions in each section. At the end of each section, a comments box was provided, encouraging participants to provide additional information on their views where necessary.

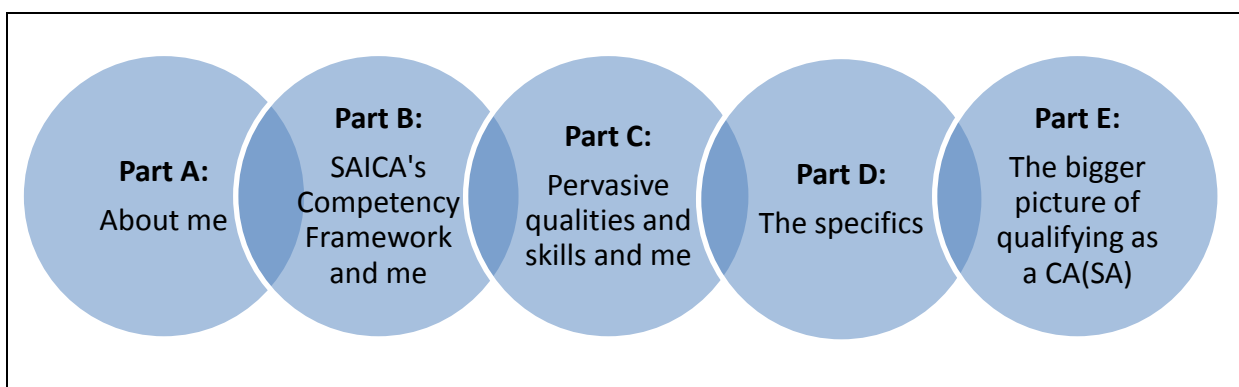


Figure 5.1: The five parts included in the questionnaire

Part A solicited biographical information from participants, which could be cross-tabulated to allow for further analysis for future research purposes. The questions related to participants' gender, highest qualification, professional qualifications, level of instruction and subject area/areas.

Part B focused on participants' awareness of SAICA's Competency Framework as well as the inclusion of pervasive qualities and skills in the education programme. All the questions in Part B followed a Likert scale.

Part C solicited the views of academics in successfully delivering SAICA's competencies to aspirant CAs(SA). The majority of questions in Part C followed a Likert scale, but also asked participants to rank certain factors.

Part D solicited the views of academics on the 19 acquisition/development and the 17 assessment methods and whether they had used them before SAICA introduced the Competency Framework, and their practice subsequently. Academics also had to share their views on the possible methods that could be used in the acquisition/development and assessment for the three categories of pervasive qualities and skills as set out in Chapter 2. For the questions in Part D, participants were required to click with their computer mouse which of the 19 acquisition/development or the 17 assessment methods they use or used.

Part E explored the views of academics on how the pervasive qualities and skills can be acquired/developed and assessed during the education programme. In this part a combination of Likert scale and ranking questions were used.

### **5.3.7 Testing of the questionnaire**

Fink and Kosecoff have argued that questionnaires should be pilot-tested (Fink & Kosecoff, 1998: 5, as quoted in Hulsart, 2002: 57), consequently a pilot study was conducted before the questionnaire was distributed. For a questionnaire to be effective, careful design is required by "incorporating the gathering of preliminary information from a sample of the target population" (Oppenheim, 1992, as quoted in Anon, 2012a). The participants selected for the pilot study were academics from UJ. The participants represented academics in all SAICA's specific competency areas as well as academics providing instruction at an undergraduate and at an honours level. In total, 10 participants were e-

mailed a link to the questionnaire on 27 April 2012. Participants were asked to complete the questionnaire, but also to take cognizance of and provide comments on the following:

- The ease of answering the questions i.e.: can you change an option, once it has been selected? How easy is it to navigate between the pages?
- Can the questionnaire be completed within 15 minutes, as stated in the instructions?
- Are the terms understandable or could they perhaps be interpreted differently?
- Are there any other questions that were not included that you would have expected in the questionnaire based on the research objective?
- Did the link allow you to stop answering the questions and then continue at a later stage?
- Are the questions fair?
- Are the questions too personal?

All 10 participants completed the questionnaire and provided the researcher with valuable comments relating to the questionnaire design, content and to the questions detailed above. The researcher was also informed that the questionnaire would take 15 minutes to complete; however if participants took the time to provide comments, the specified time would be exceeded. The pilot test also revealed that the questions were easy to understand, clear and self-explanatory. The website was described as user-friendly, and the navigation between webpages as effortless. Subsequent to the pilot test, the questionnaire was altered based on the suggestions received and to clear any ambiguities. The final questionnaire can be found in the Annexure of this dissertation.

#### **5.4 Ethical considerations**

To ensure that the ethical considerations were followed in this study, the HODs were contacted telephonically and permission to engage with academics at their department was obtained. In addition, the following precautions were included in the questionnaire, and participants were notified of the following (Exactica, 2010):

- the objectives of this study;
- that the questionnaire was not compulsory;
- that participants could withdraw at any time; and
- that all data would be kept confidential and would be used only in aggregating results.



## **5.5 Correspondence with individual academic providers**

The link to the questionnaire was e-mailed to individual academics and to the three HODs on 10 May 2012. The purpose of the e-mail was to alert participants that they were part of the population and that their views would be critical to the success of the study. The e-mail also assured participants of the simplicity in completing the questionnaire as well as the ethical considerations as set out above (section 5.4).

Follow-up reminders via e-mail, containing the link to the questionnaire, were sent seven days after the initial e-mail to all participants who had either not completed the questionnaire or who had partially completed the questionnaire. Similarly, a second follow-up e-mail was sent 14 days after the initial e-mail. With regard to the three HODs who personally distributed the e-mail to academics, they were requested by way of an e-mail seven days and 14 days after the initial e-mail, to remind academics in their departments to complete the questionnaire. The questionnaire was closed on the 30 May 2012.

## **5.6 Validity and control of the population**

A unique token was built into a link for each individual academic provider at 12 of the departments. The independent statistical consultant could therefore keep record of academics which had completed the questionnaire. For the other three departments, three unique links with an allocated number of tokens were created, similarly allowing the independent statistical consultant to keep record of the number of academics which had completed the questionnaire from each department. This was vital to the researcher to ensure that the results of the empirical work (Chapter 6) included evidence across all departments.

Owing to the researcher having to rely on the HODs providing the correct e-mail addresses or number of academics that provide instruction to aspirant CAs(SA), a control was included in the questionnaire that asked participants whether they provide instruction to aspirant CAs(SA). If participants clicked that they “don’t provide instruction to aspirant CAs(SA)” the questionnaire came to an end by informing participants that they did not form part of the population. In addition to this, included in the e-mail to individual academics and the HODs, the researcher explained the population of the study. This further allowed participants to contact the researcher if they were incorrectly included in the population.

## 5.7 Response rate

A response rate of 47% was achieved on the entire population (Table 5.1). The use of a questionnaire as the research instrument has been discouraged because of the low response rate that can be obtained (Mouton, 2001: 153; Creswell, *et al.*, 2007: 157; Exactica, 2010). Response rates as low as 10% are common when an onsite questionnaire is used (Economic and Social Research Council, 2012), while Jordan (1998, as quoted in Anon, 2012a) has expressed the view that a response rate of 25% is usually achieved for postal questionnaires. Marx (2009: 31) has asserted that questionnaire response rates in SA generally range between 25% and 38%.

For 12 of the departments, 390 academics were e-mailed by the researcher and provided with the link to the questionnaire. The HODs from the remaining three departments were e-mailed by the researcher with a unique link to the questionnaire. In total 89 e-mails were circulated by HODs to academic providers in their departments containing the link to the questionnaire. The 47% was achieved based on the number of participants who completed the questionnaire as presented in Table 5.1. This was after taking into account e-mail addresses that were no longer valid, which resulted in the questionnaire not being delivered to participants. In total, 19 e-mails were returned as undelivered. In addition, 17 academics indicated that they “don’t provide instruction to aspirant CAs(SA)” in the questionnaire or e-mailed the researcher to inform her that they were incorrectly included in the population by their respective HODs. These academics were also removed from the population. As a result, a total of 443 valid questionnaires were circulated to academics and 208 were completed, as set out in Table 5.1.

**Table 5.1 Response rate:**

	<b>Number</b>	<b>%</b>
<b>Total valid questionnaires</b>	<b>443</b>	<b>100.0</b>
Uncompleted questionnaires	235	53.0
<b>Completed questionnaires</b>	<b>208</b>	<b>47.0</b>

The researcher was able to ascertain the breakdown of the 208 participants for each department, given that a unique token was built into the link for each individual academic provider at 12 of the departments. Furthermore, the allocated number of tokens to the three remaining departments also enabled the breakdown of participants per department. The breakdown of academics for each department, who completed the questionnaire, has been listed in alphabetical order in Table 5.2.

**Table 5.2 Breakdown of academics per department:**

Departments	Total number of participants in each department	Number of participants per department who completed the questionnaire	% of participants per department who completed the questionnaire based on the total number of completed questionnaires
Monash	11	6	2.9
NMMU	21	11	5.3
NWU	17	8	3.9
RU	16	10	4.8
UCT	26	17	8.2
UFH	22	11	5.3
UFS	23	11	5.3
UJ	25	22	10.6
UKZN	34	2	1.0
UL	13	3	1.4
UP	31	7	3.4
UNISA	148	55	26.4
UOS	37	24	11.5
UWC	14	7	3.4
WITS	41	14	6.7
<b>Total</b>	<b>479</b>	<b>208</b>	<b>100</b>

From Table 5.2 above, it must be noted that UKZN has a low response rate. However, the remaining 14 departments are all well-represented and therefore the results of the empirical work as presented in Chapter 6 will include evidence across all other departments.

## 5.8 Data analysis and retention

The completed questionnaires were electronically collated by the independent statistical consultant using a statistical application interface known as SPSS 21. Using this programme, means, medians, standard deviations, minimums and maximums were calculated. The results were reviewed by the researcher and a fellow academic at UJ for independence and accuracy.

The independent statistical consultant merged the data from the participants and this was made available in Microsoft Excel to the researcher. In collating the data, the independent statistical consultant excluded the data of participants who had indicated that “I don’t provide instruction to aspirant CAs(SA)”. The data for partial responses was retained for analysis purposes, considering

that none of questions in the questionnaire were mandatory. Data will be retained on an SPSS 2 file for a period of three years.

## **5.9 Summary**

This chapter presented the research methodology for this study. A mixed research paradigm of both quantitative and qualitative research questions was used. However, the focus was on quantitative research. A questionnaire comprising open-ended and closed questions was developed based on the literature review in Chapters 2 through to 4. A census approach was followed by distributing the questionnaire to all individual academics providing instruction to aspirant CAs(SA) at SAICA's accredited academic programmes. The questionnaire solicited the views of academics on the 19 methods of acquisition/development and 17 methods of assessment; as well as on the challenges associated with the transfer of these competencies during the education programmes.

The next chapter will report on and interpret the results of the empirical work.



# CHAPTER 6

## RESEARCH FINDINGS

### 6.1 Introduction

This chapter presents the results and the research findings from the questionnaire distributed among individual academics at SAICA-accredited academic programmes. The research findings include an analysis of the data obtained through the questionnaire, which solicited the views of academics on the challenges associated in the delivery of competencies, as well as the methods of acquisition/development and assessment that may be used in equipping candidates with SAICA's pervasive qualities and skills.

The questionnaire was divided into five parts, each part comprising a number of sections with similar questions in each. Similarly, the research findings presented below have also been divided into the five parts of the questionnaire, with various sub-sections in each part.

As already pointed out in Chapter 5, none of the questions were compulsory and participants could refrain from answering a particular section, or question/questions in a section. For that reason, participants did not necessarily answer all of the questions. Therefore, the totals will not always add up to the population. The unanswered questions have been indicated as "not provided by participants" in Part A. However, in Part B through to Part E, it will be noticeable that the population may differ for certain sections or questions, depending on whether participants answered the questions or not.

### 6.2 Part A of the questionnaire: About me

Part A of the questionnaire consisted of biographical information about participants. Participants were asked about their gender. The objective of the question was to establish the representation of male and female participants. The results of this question have been set out in Table 6.1.

**Table 6.1 Academics' gender (n = 208):**

	Number	%
Male	88	42.3
Female	112	53.8
Not provided by participants	8	3.9

Male and female participants are both well represented in the questionnaire.

In the second question participants were asked about their highest academic qualification, and in the third question, participants had to specify the professional qualifications they had obtained. The objective of both these questions was to ascertain the education and training route followed by targeted academics to determine whether they are familiar with the CA qualification model and the process of qualifying as a professional accountant. The results for the second and the third question have been set out in Table 6.2 and Table 6.3 respectively.

**Table 6.2 Academics' highest academic qualification (n = 208):**

	Number	%
BCom	2	1.0
BCom Honours	108	51.9
MCom	66	31.7
DCom/Phd	8	3.9
Not provided by participants	24	11.5

The highest qualification of the majority of participants who completed the questionnaire is a BCom Honours degree (51.9%), followed by an MCom degree (31.7%). When answering the question, participants could include whether they had obtained any other qualification. What must be noted is that out of a total of 208 participants, only three participants indicated that they have a qualification in an educational field, in addition to the above qualifications.

**Table 6.3 Academics' professional qualifications (n = 208):**

	Number	%
CA(SA)	176	84.6
CIMA	9	4.3
ACCA	2	1.0
SAIPA	1	0.5
Not provided by participants	18	8.7

Of the 208 participants, 176 have obtained a CA(SA) professional qualification. Consequently, 84.6% of participants are familiar with one of the former CA(SA) qualification models as they would have completed SAICA's education and training route. It may be correct to assume that these participants are well-suited to answer the questionnaire as they understand the interplay between SAICA's education and training programmes. In addition, 5.8% of participants have a professional

qualification with CIMA, ACCA or SAIPA. Members from CIMA and ACCA must also complete a formal qualification route. As a result, these participants are familiar with the process of qualifying as a professional accountant.

In the fourth question participants had to specify the main level of instruction they provide to aspirant CAs(SA). The objective of the question was to establish the mix of academics at an undergraduate and at an honours level. A comparison between academics lecturing on the undergraduate and the honours programmes was made for some of the questions (see sections 6.3.1, 6.3.2, 6.3.4 and 6.4.2). This comparison will ascertain whether there are any differences between academics providing instruction on the undergraduate programme and their honours colleagues. The results for the fourth question have been set out in Table 6.4.

**Table 6.4 Academics' main level of instruction to aspirant CAs(SA) (n = 208):**

	Number	%
Undergraduate	145	69.7
Honours	61	29.3
Not provided by participants	2	1.0

Academics providing instruction on the undergraduate and on the honours programme are both well represented in the questionnaire. The majority of participants (69.7%) mainly provide instruction to undergraduate candidates, while the remainder consist of academics lecturing to honours candidates. Thus, 61 academics' candidates are in the process of completing their honours programme and are therefore closer to writing the revised Part I.

In the fifth question participants were asked to indicate in which subject area/areas they mainly provide instruction to aspirant CAs(SA). The objective of the question was to ascertain the representation of SAICA's specific competency areas. The results have been presented in Table 6.5.

**Table 6.5 Academics' subject area/areas in which they provide instruction to aspirant CAs(SA) (n = 208):**

	Number	%
Accounting and external reporting	88	42.3
Auditing and assurance	46	22.1
Financial management and management decision making and control	51	24.5
Strategy risk management and governance	9	4.3
Taxation	32	15.4

Based on the above, academics from all SAICA's specific competency areas are represented in the questionnaire, and therefore the results will include evidence across all subject areas.

### 6.3 Part B of the questionnaire: SAICA's Competency Framework and me

#### 6.3.1 Academics' awareness of SAICA's Competency Framework

In the literature review it was remarked that SAICA's Competency Framework was approved in November 2008 (IFAC, 2010h: 7/8). However, as at December 2011, academics had not yet been provided with the finalised Guidelines Part I, Guidelines Part II or SAICA's new accreditation criteria (SAICA, 2011a; SAICA, 2011o; SAICA, 2011p; SAICA, 2011q). Given that the revised Part I will be written in January 2013, academics should be in the process of equipping candidates with SAICA's pervasive qualities and skills. The objective of the questions as set out in Table 6.6 was to determine academics' familiarity with SAICA's Competency Framework, particularly with regard to the inclusion and the transfer of the pervasive qualities and skills.

A five-point Likert scale was used by participants to rate the statements presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

**Table 6.6 Academics' awareness of SAICA's Competency Framework:**

As a lecturer ...		1	2	3	4	5	n	M	Md	SD
1. I am familiar with the content of SAICA's Competency Framework	C	4	12	40	76	66	198	3.95	4.00	0.981
	U	3	11	33	56	35	138	3.79	4.00	0.985
	H	1	1	7	20	31	60	4.32	5.00	0.873
2. I am familiar with the pervasive qualities and skills as detailed in SAICA's Competency Framework	C	6	17	36	81	59	199	3.85	4.00	1.037
	U	4	16	28	60	31	139	3.71	4.00	1.032
	H	2	1	8	21	28	60	4.20	4.00	0.971
3. I am expected to deliver pervasive qualities and skills to aspirant CAs(SA) in my course/module	C	2	8	34	81	74	199	4.09	4.00	0.889
	U	1	7	27	57	47	139	4.02	4.00	0.897
	H	1	1	7	24	27	60	4.25	4.00	0.856
4. I am equipped to deliver pervasive qualities and skills to aspirant CAs(SA) in my course/module	C	4	21	44	86	43	198	3.72	4.00	0.987
	U	3	17	28	65	25	138	3.67	4.00	0.984
	H	1	4	16	21	18	60	3.85	4.00	0.988

Key: C = Combined academics; U = Academics lecturing to undergraduate candidates; H = Academics lecturing to honours candidates; M = Mean; Md = Median; and SD = Standard deviation

The combined findings for academics providing instruction at an undergraduate and at an honours level indicates that academics are familiar with the Competency Framework, as indicated by the mean score of 3.95. To a slightly lesser extent (mean = 3.85), academics have indicated that they are familiar with the pervasive qualities and skills as detailed in the Competency Framework. The



combined academics are aware that they are expected to deliver these competencies as indicated by the mean score of 4.09. From the fourth question above, it is apparent that the combined academics are of the opinion that they are less equipped to deliver pervasive qualities and skills in their course/module (mean = 3.72) in comparison to the prior three questions.

It is clear from all four questions above, when comparing academics providing instruction to undergraduate candidates to their counterparts lecturing at an honours level, that the latter are more familiar with the Competency Framework and the delivery of competencies. This is evidenced by the higher mean score for academics lecturing at an honours level compared to colleagues lecturing at an undergraduate level for all four the questions above. This is not unexpected, given that candidates at an honours level are closer to writing the revised Part I and therefore lecturers providing instruction at an honours level should be more prepared in the delivery of competencies.

Academics provided several comments to the questions above as provided for in the comments box at the end of the section. Many of the academics indicated that they lecture to first-year candidates and, because of this, the pervasive qualities and skills do not impact their level of instruction. Nonetheless, as presented in the literature, pervasive qualities and skills should be “be embedded as a foundation” (IFAC, 2006b: 112), and “competence is a continual process” (IFAC, framework 2010f: 13-15). Consequently, the preparedness of academics should be consistent across the four years of the education programme. In addition, SAICA accredits the academic programme in its entirety and not at an individual basis for the undergraduate and the honours programme.

### **6.3.2 Academics’ views on the communication, guidance and support received from their departments**

In SAICA’s principle instruction and its new accreditation criteria it was conveyed that academic providers and HODs respectively would need to provide evidence that each pervasive quality and skill was addressed during the education programme (SAICA, 2010b: 12; SAICA, 2011o: 15-18, 20/21, 24; SAICA, 2011p: 25, 27, 30-32, 35-37). The objective of the next section in the questionnaire was to ascertain the views of academics on the communication, guidance and support received from their departments at SAICA-accredited academic programmes pertaining to the delivery of pervasive qualities and skills, given that academic providers and HODs have to provide evidence to SAICA in this regard. The questions below may also shed some light on why academics lecturing at an

undergraduate level feel less prepared than their honours colleagues to deliver pervasive qualities and skills.

A five-point Likert scale was used by participants to rate the statements below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

**Table 6.7 Academics' views on the communication, guidance and support received from their departments:**

My department has ...		1	2	3	4	5	n	M	Md	SD
1. Communicated changes to me relating to the 2013 SAICA Part I examination which will assess pervasive qualities and skills	C	13	13	33	66	63	188	3.81	4.00	1.176
	U	12	13	26	49	32	132	3.58	4.00	1.218
	H	1	0	7	17	31	56	4.38	5.00	0.843
2. Discussed in detail the roll-out of pervasive qualities and skills in the SAICA-accredited programmes we offer	C	10	27	46	62	43	188	3.54	4.00	1.149
	U	9	23	38	41	21	132	3.32	3.00	1.141
	H	1	4	8	21	22	56	4.05	4.00	0.999
3. Discussed in detail the roll-out of pervasive qualities and skills in the course/module I teach	C	10	30	51	60	35	186	3.43	4.00	1.128
	U	9	24	39	39	19	130	3.27	3.00	1.133
	H	1	6	12	21	16	56	3.80	4.00	1.034
4. Provided guidance to me on the acquisition/development of pervasive qualities and skills in the course/module I teach	C	22	33	53	56	23	187	3.13	3.00	1.195
	U	20	21	39	40	11	131	3.01	3.00	1.193
	H	2	12	14	16	12	56	3.43	3.50	1.158
5. Provided guidance to me on the assessment of pervasive qualities and skills in the course/module I teach	C	24	30	56	55	20	185	3.09	3.00	1.187
	U	22	21	38	39	9	129	2.94	3.00	1.197
	H	2	9	18	16	11	56	3.45	3.00	1.094
6. Provided an expert to advise me on the delivery of pervasive qualities and skills in the course/module I teach	C	68	35	37	31	13	184	2.38	2.00	1.321
	U	46	24	29	25	4	128	2.35	2.00	1.240
	H	22	11	8	6	9	56	2.45	2.00	1.501
7. Provided training to assist me in the delivery of pervasive qualities and skills in the course/module I teach	C	65	42	40	27	12	186	2.35	2.00	1.270
	U	46	28	30	19	7	130	2.33	2.00	1.248
	H	19	14	10	8	5	56	2.39	2.00	1.330
8. Incorporated pervasive qualities and skills in policy documents for SAICA-accredited programmes we offer	C	11	20	41	71	43	186	3.62	4.00	1.129
	U	10	16	32	46	27	131	3.49	4.00	1.173
	H	1	4	9	25	16	55	3.93	4.00	0.959

Key: C = Combined academics; U = Academics lecturing to undergraduate candidates; H = Academics lecturing to honours candidates; M = mean; Md = Median; and SD = Standard deviation

Evident from question one above, based on the mean score, is that academics lecturing at an honours level (4.38) are of the view that they have received more communication from their department about Part I than their undergraduate counterparts (3.58). The mean score steadily decreased from the first question to the third question for combined academics, as well as for

academics providing instruction at an undergraduate and at an honours level. From this it can be concluded that departments have discussed the revised Part I in some detail (mean = 3.81). However, departments have spent less time in addressing at a detailed level how the competencies can be rolled out in the education programme (mean = 3.54); and even less time has been spent on the roll-out of competencies in specific subject areas (mean = 3.43). Furthermore, with regard to both questions two and three, academics lecturing at an honours level are of the view that more discussion has taken place relating to the roll-out of pervasive qualities and skills in the education programmes and in their courses/modules than their undergraduate counterparts.

Based on the results of questions four and five, academics lecturing at an undergraduate level have indicated less guidance in terms of acquisition/development (mean = 3.01) and assessment (mean = 2.94) than their honours colleagues. As detailed earlier (section 6.3.1), honours candidates are closer to writing the revised Part I than undergraduate candidates. Consequently, the lower mean score for academics providing instruction to undergraduate candidates could be expected. It must once again be noted that the preparedness of academics to equip candidates with competencies should be the same across all four years. Furthermore, SAICA will accredit the entire academic programme and not the undergraduate and the honours programme individually.

From questions six and seven, based on the combined mean scores, it is obvious that the majority of departments have not provided an expert to advise (2.38) or training to assist (2.35) academics in the delivery of the pervasive qualities and skills. The majority of academics (37%) indicated that they have not received an expert to advise them on the delivery of competencies. Moreover, 35% of academics also indicated that no training had been received. A comment was made by one of the academics, that even though no training has been provided by departments, the experience gained during their own training programme and post qualification has equipped them to address pervasive qualities and skills in their courses/modules.

In Table 6.7, one notices that the combined mean score steadily decreases from 3.81 for question one to 2.35 for question seven. This indicates academics' perception that more communication, guidance and support has been given at a broad level, but not at a detailed level in addressing the transfer of pervasive qualities and skills. What is also interesting were the following two comments made by academics in the comments box at the end of the section:

Even though we are aware of the pervasive skills and the need to incorporate these into our teaching style, the actual implementation thereof (or not) has been left to each academic to decide.

The department has not as yet done so in totality. It has been discussed though, that we need to move in that direction but not the detail of implementation.

SAICA has expressly conveyed in its new accreditation criteria that there should be policies and procedures in place to ensure that all competencies as set out in the Competency Framework are addressed in the education programme (SAICA, 2011o: 15, 17, 19; SAICA, 2011p: 27, 35-37). Furthermore, HODs will have to provide a statement to SAICA that they have evaluated that policies are in place to address all competencies as identified in the Competency Framework (SAICA, 2011o: 15, 17, 19; SAICA, 2011p: 27, 35-37). With regard to question eight, the combined mean score provides evidence that the majority of academics are of the view that their department has incorporated pervasive qualities and skills in a policy document. From this it can be concluded that HODs have applied their minds in incorporating the pervasive qualities and skills in the education programme. Once again, academics lecturing at an honours level (mean = 3.93) are of the view that they are slightly more aware of the inclusion of these competencies in a policy document than their undergraduate colleagues (mean = 3.49).

### **6.3.3 Comparison of results between academics at SAICA's accredited academic programmes**

For each of the eight questions above a comparison was performed between departments. This comparison was vital to determine whether all departments' academics are equally prepared in transferring SAICA's pervasive qualities and skills, given the imminent Part I and in addressing SAICA's new accreditation criteria.

Since the questionnaire was confidential, the academics' responses for each Likert-scale option will not be revealed. Only the aggregate mean, median and standard deviation will be provided. The departments have been numbered from one to 15, in no particular order, and the combined results for academics in each department have been detailed in Table 6.8 through to Table 6.13 for each of the eight questions.

**Table 6.8 Question 1 in Table 6.7:**

My department has communicated changes to me relating to the 2013 SAICA Part I examination which will assess pervasive qualities and skills															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	4.40	3.30	3.43	4.86	4.60	4.18	3.91	3.40	4.50	4.50	3.71	3.39	4.00	3.83	4.18
<b>Md</b>	5.00	3.00	4.00	5.00	5.00	4.00	4.00	4.00	4.50	4.50	4.00	4.00	4.00	4.00	4.00
<b>SD</b>	0.894	1.160	1.272	0.378	0.632	0.751	0.944	1.392	0.707	0.707	1.380	1.328	0.798	1.169	1.168

Key: M = Mean; Md = Median; and SD = Standard deviation

In Table 6.8, one notices that the lowest mean score is 3.30 and the highest mean score is 4.86. Academics in aggregate from seven of the departments achieved a mean score of three and more by “agreeing to a moderate extent” with the question, while academics in aggregate from eight of the departments attained a mean score of four or more by “agreeing to large extent” with the question. Based on these results, it can be inferred that academics from all departments have received communication from their departments pertaining to the revised Part I which will assess pervasive qualities and skills. Given that the revised Part I is scheduled for January 2013, and the questionnaire was released in May 2012, this result is lower than expected.

**Table 6.9 Question 2 in Table 6.7:**

My department has discussed in detail the roll-out of pervasive qualities and skills in the SAICA-accredited programmes we offer															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	4.20	3.30	3.43	4.71	4.33	3.55	3.73	3.30	4.00	3.00	3.29	3.00	3.74	4.00	3.91
<b>Md</b>	4.00	3.00	4.00	5.00	4.00	4.00	4.00	3.00	4.00	3.00	4.00	3.00	4.00	4.00	4.00
<b>SD</b>	0.837	0.949	1.272	0.488	0.816	1.036	1.104	1.418	1.414	0.000	1.113	1.217	0.752	0.894	1.044

Key: M = Mean; Md = Median; and SD = Standard deviation

The lowest and the highest mean score is 3.00 and 4.71 respectively. Based on the results, it is evident that departments have discussed the roll-out of pervasive qualities and skills in the education programmes. However, for 12 of the departments, the mean has decreased in comparison to the prior question (Table 6.8). This suggests that departments have informed academics at a broad level about the revised Part I, but less discussion has taken place on a detailed level around the roll-out of the pervasive qualities and skills during the education programmes.

**Table 6.10 Question 3 in Table 6.7:**

My department has discussed in detail the roll-out of pervasive qualities and skills in the course/module I teach															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	3.80	2.90	3.43	4.43	4.00	3.36	3.64	3.25	4.00	3.00	3.00	3.00	3.65	3.50	4.18
<b>Md</b>	4.00	3.00	4.00	4.00	4.00	3.00	4.00	3.00	4.00	3.00	3.00	3.00	4.00	3.50	4.00
<b>SD</b>	1.304	0.738	1.134	0.535	0.926	0.924	1.027	1.293	1.414	0.000	1.155	1.258	0.714	1.517	0.874

Key: M = Mean; Md = Median; and SD = Standard deviation

In respect of the third question, these results reveal that departments have discussed in detail the roll-out of pervasive qualities and skills in their subject areas, as only one department received a mean score of less than three. For 10 of the departments, the mean score once again decreased in comparison to the prior question (see Table 6.9). This implies that academics are of the view that departments have discussed even less on how the pervasive qualities and skills can be acquired/developed and assessed in each subject area.

**Table 6.11 Questions 4 and 5 in Table 6.7:**

<b>My department has provided guidance to me on the acquisition/development of pervasive qualities and skills in the course/module I teach</b>															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	3.40	2.70	3.71	4.00	3.47	3.18	3.18	3.20	3.50	2.00	2.14	2.82	3.17	3.33	3.82
<b>Md</b>	4.00	3.00	4.00	4.00	4.00	3.00	3.00	3.50	3.50	2.00	2.00	3.00	3.00	3.50	4.00
<b>SD</b>	1.517	0.949	0.951	0.577	1.060	0.874	1.079	1.436	0.707	1.414	1.345	1.257	0.984	1.366	1.168
<b>My department has provided guidance to me on the assessment of pervasive qualities and skills in the course/module I teach</b>															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	3.60	2.40	3.57	4.00	3.53	3.18	3.09	3.00	3.00	2.00	2.29	2.90	3.26	3.17	3.27
<b>Md</b>	4.00	2.50	4.00	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00	3.50	4.00
<b>SD</b>	1.673	0.966	0.787	0.577	1.187	0.874	0.944	1.376	0.000	1.414	1.380	1.292	1.096	1.169	1.009

Key: M = Mean; Md = Median; and SD = Standard deviation

The results of questions 4 and 5 have been shown in one table in order to allow for a comparison of the results of these two questions. There are mixed views from academics regarding the guidance received about acquisition/development and assessment. Academics in aggregate from four of the departments “agreed to a lesser extent” that they have received guidance for acquisition/development and assessment. Ten departments’ academics “agreed to a moderate extent”, while one department’s academics “agreed to a large extent” that they received guidance in terms of the acquisition/development and assessment of pervasive qualities and skills in the aggregate.

For eight of the departments, the higher mean score for acquisition/development than for assessment reveals that academics have received more guidance on the former. However, for five of the departments the mean score increased for assessment, while for four departments the mean score stayed the same.

**Table 6.12 Questions 6 and 7 in Table 6.7:**

<b>My department has provided an expert to advise me on the delivery of pervasive qualities and skills in the course/module I teach</b>															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	2.00	2.10	2.57	2.57	2.40	2.36	2.55	2.80	3.00	1.50	2.00	2.34	2.30	2.33	2.27
<b>Md</b>	1.00	2.00	3.00	1.00	3.00	2.00	2.00	2.50	3.00	1.50	1.00	2.00	2.00	2.50	2.00
<b>SD</b>	1.414	1.101	1.512	1.988	1.242	1.120	1.368	1.508	0.000	0.707	1.414	1.356	1.259	1.211	1.348
<b>My department has provided training to assist me in the delivery of pervasive qualities and skills in the course/module I teach</b>															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	2.00	1.90	2.29	2.86	2.27	2.09	2.36	2.55	3.00	1.50	2.71	2.41	2.26	2.17	2.45
<b>Md</b>	1.00	1.50	3.00	2.00	3.00	2.00	2.00	2.50	3.00	1.50	2.00	2.00	2.00	2.00	3.00
<b>SD</b>	1.732	0.994	1.254	1.464	1.223	0.944	1.362	1.317	0.000	0.707	1.890	1.306	1.322	1.329	1.128

Key: M = Mean; Md = Median; and SD = Standard deviation

The results of questions 6 and 7 have been shown in one table in order to allow for a comparison of the results of these two questions. Both questions reveal that 14 departments have not provided academics with an expert to advise or training to assist in the delivery of the pervasive qualities and skills in their particular courses/modules. Only academics in aggregate from one department “agreed to a moderate extent” that they have been provided with an expert or training as indicated by the mean score of three in both questions.

**Table 6.13 Question 8 in Table 6.7:**

<b>My department has incorporated pervasive qualities and skills in policy documents for SAICA-accredited programmes we offer</b>															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>M</b>	4.80	3.00	4.00	3.71	4.13	3.73	3.91	3.53	4.00	2.50	4.00	3.14	3.83	3.67	4.27
<b>Md</b>	5.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.50	5.00	3.00	4.00	3.50	5.00
<b>SD</b>	0.447	0.943	1.000	0.756	0.915	0.905	0.831	1.309	1.414	2.121	1.528	1.137	0.778	1.211	1.272

Key: M = Mean; Md = Median; and SD = Standard deviation

In Table 6.13, one notices that the lowest mean score is 2.50 and the highest mean score is 4.27. Therefore, academics in aggregate from 14 departments are of the view that their departments have incorporated pervasive qualities and skills in a policy document. Academics in aggregate from only one of the departments “agreed to a lesser extent” with the question. As noted earlier in the chapter, the HODs will have to provide a statement to SAICA that they have incorporated the competencies as set out in the Competency Framework in a policy document. For that reason, it is critical that all departments move towards complying with SAICA’s new accreditation criteria.

### 6.3.4 Academics' views on the communication, support and guidance received from SAICA

The Competency Framework was approved in November 2008 (IFAC, 2010h: 7/8). In the early part of 2010 SAICA released another document titled the Detailed Guidance document for Academic Programmes (SAICA, 2010b). Only in May 2011 did SAICA release its specimen questions and the draft Guidelines Part I document (SAICA, 2011a). Therefore, from an academic's perspective, it may appear that there have been significant time lapses in SAICA providing written communication on the delivery of competencies. The objective of the section was to ascertain academics' views as to whether sufficient communication, support or guidance had been received from SAICA in assisting academics in the transfer of the pervasive qualities and skills. The questions below may also shed some light on why academics lecturing at an undergraduate level feel less prepared than their honours colleagues to deliver pervasive qualities and skills.

A five-point Likert scale was used by participants to rate the statements presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

**Table 6.14 Academics' views on the communication, support and guidance received from SAICA:**

SAICA ...		1	2	3	4	5	n	M	Md	SD
1. Has provided enough written guidance to lecturers on the acquisition/development of pervasive qualities and skills	C	24	41	60	34	11	170	2.81	3.00	1.111
	U	23	29	47	15	4	118	2.56	3.00	1.050
	H	1	12	13	19	7	52	3.37	3.50	1.048
2. Has provided enough written guidance to lecturers on the assessment of pervasive qualities and skills	C	31	35	66	30	8	170	2.70	3.00	1.103
	U	27	26	48	15	2	118	2.48	3.00	1.036
	H	4	9	18	15	6	52	3.19	3.00	1.103
3. Has communicated with me throughout the imminent Part I examination process about the Competency Framework	C	24	35	40	44	25	168	3.07	3.00	1.282
	U	24	28	31	24	9	116	2.71	3.00	1.230
	H	0	7	9	20	16	52	3.87	4.00	1.010
4. Should offer guidance to lecturers on the acquisition/development methods of pervasive qualities and skills in their courses/modules	C	11	10	33	53	60	167	3.84	4.00	1.172
	U	7	5	26	34	43	115	3.88	4.00	1.148
	H	4	5	7	19	17	52	3.77	4.00	1.231
5. Should offer guidance to lecturers on the assessment methods of pervasive qualities and skills in their courses/modules	C	7	7	33	53	67	167	3.99	4.00	1.073
	U	4	5	22	35	49	115	4.04	4.00	1.055
	H	3	2	11	18	18	52	3.88	4.00	1.114
6. Has considered whether it is practical to deliver pervasive qualities and skills at university to aspirant CAs(SA)	C	25	41	57	30	12	165	2.78	3.00	1.133
	U	19	27	44	18	7	115	2.71	3.00	1.106
	H	6	14	13	12	5	50	2.92	3.00	1.192



7. Has considered whether lecturers have sufficient skills to deliver pervasive qualities and skills to aspirant CAs(SA)	C	22	54	50	34	6	166	2.69	3.00	1.055
	U	16	37	37	22	3	115	2.64	3.00	1.028
	H	6	17	13	12	3	51	2.78	3.00	1.119
8. Places too much pressure on lecturers to deliver pervasive qualities and skills to aspirant CAs(SA)	C	31	32	45	34	25	167	2.94	3.00	1.320
	U	18	24	35	23	15	115	2.94	3.00	1.252
	H	13	8	10	11	10	52	2.94	3.00	1.474
9. Should have regular update sessions to lecturers about the delivery of pervasive qualities and skills	C	10	15	35	54	51	165	3.73	4.00	1.169
	U	6	7	28	35	37	113	3.80	4.00	1.127
	H	4	8	7	19	14	52	3.60	4.00	1.257

Key: C = Combined academics; U = Academics lecturing to undergraduate candidates; H = Academics lecturing to honours candidates; M = Mean; Md = Median; and SD = Standard deviation

As already established in both Table 6.6 and Table 6.7, academics lecturing at an honours level have indicated that they are more familiar with equipping candidates with the pervasive qualities and skills than their undergraduate counterparts. The lower mean scores for the first three questions above suggest that academics lecturing at an undergraduate level feel that they have received less written guidance and communication from SAICA in comparison with their honours colleagues.

For the first two questions above, lecturers providing instruction at an undergraduate level have conveyed that they have not received sufficient guidance in terms of acquisition/development (2.56) and assessment (2.48), as revealed by the low mean scores. In comparison, academics lecturing at an honours level are more satisfied in this regard, as indicated by the higher mean scores of 3.37 and 3.19 respectively for acquisition/development and assessment. Regarding question three, the majority of academics lecturing at an undergraduate level (27%) “agreed to moderate extent” that SAICA has communicated with them throughout the Part I examination process. In contrast to this, the majority of academics providing instruction at an honours level (38%) “agreed to a large extent” with this question.

A comment was made in the comments box at the end of the section: “guidance from SAICA at a post-graduate level may exist, but very little guidance is given at the undergraduate level”. What must be borne in mind is that SAICA communicates directly with HODs, who then circulate written guidance or provide oral feedback to academics. HODs’ communication, support and guidance should be consistent across all four years, as set out previously in the chapter.

Interestingly, for both questions one and two, the combined academics have indicated that they have received more written guidance about acquisition/development than about assessment. In addition to this, in questions four and five, the combined academics “agreed to a moderate extent” that SAICA should provide guidance about acquisition/development (mean = 3.84) and assessment (mean = 3.99). Their responses to these questions suggest that academics are of the view that SAICA

has provided more written guidance concerning acquisition/development than assessment. Academics' perception in this regard may not be valid, since specimen questions were circulated to HODs in May 2011. SAICA's new accreditation criteria will further assist academics in addressing the assessment of competencies during their education programmes.

In questions six and seven, the combined academics are of the view that SAICA has to a "lesser extent" considered whether it is practical to deliver pervasive qualities and skills and whether academics have sufficient skills to equip candidates with competencies.

Interestingly, in question eight, based on the mean score (2.94), the combined academics are in agreement with the statement of the perceived pressure placed on them by SAICA in the delivery of pervasive qualities and skills. The mean score is the same for academics providing instruction at an undergraduate and at an honours level. Given that honours' candidates are closer to writing the revised Part I, it could be expected that academics providing instruction at an honours level would feel more pressured to equip candidates with these competencies. However, Tables 6.7 and 6.14 above reveal that academics at an honours level feel that they have obtained more communication, support and guidance from their department and SAICA alike in the delivery of pervasive qualities and skills.



In the last question, the combined academics "agreed to a moderate extent" that SAICA should have regular update sessions concerning the delivery of pervasive qualities and skills. The majority of academics lecturing at an undergraduate level (33%) "agreed to a large extent" and 31% "agreed completely" that SAICA should provide regular update sessions. Similarly, 37% and 27% of academics lecturing at an honours level "agreed to a large extent" and "agreed completely" respectively with this question.

In the comments box at the end of the section, statements were made that SAICA has spent a considerable amount of effort in developing the Competency Framework and incorporating specific competencies and pervasive qualities and skills; however, not enough support has been given to assist academics to equip candidates with these competencies.

### 6.3.5 Academics' views on the influence of the method of assessment

The Part I SAICA workgroup developed specimen questions which were circulated to HODs in May 2011 (SAICA, 2011j/1: 5/6, 10/11; SAICA, 2011j/2: 4/5; SAICA, 2011j/3: 6/7; SAICA, 2011j/4: 4/5, 7; SAICA, 2011j/5: 5). As at December 2011, the Part II SAICA workgroup was still in the process of developing specimen questions (SAICA, 2011q). Therefore, based on the Part I workgroup's specimen questions, academics could gauge which pervasive qualities and skills could be assessed in a case study examination similar to the revised Part I. With regard to the questions below, the objective was to solicit the views of academics on the extent of use of SAICA's specimen questions or SAICA's delivery methods as set out in the draft Guidelines Part I, draft Guidelines Part II and SAICA's new accreditation criteria.

In the literature review it was argued that the method of assessment could dictate the method of acquisition/development (Brown, 2001: 6; Dierick & Dochy, 2001: 321; Cargill, *et al.*, 2010: 3; Carenvale & Porro, 1994, Jones, 1996 and Palomba & Banta, 1999, as quoted in Lusher, 2010: 2). Assessment was also described as the most important factor in determining competence (IFAC, 2002a: 247 as quoted in Botes, 2005: 95). Therefore, a further objective of some of the questions was to establish whether academics are of the view that the assessment method determines the selected acquisition/development method.

A five-point Likert scale was used by participants to rate the statements presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

**Table 6.15 Academics' views on the influence of the method of assessment:**

	1	2	3	4	5	n	M	Md	SD
1. SAICA's specimen questions will influence the methods of acquisition/development that I use in my course/module	6	18	52	70	21	167	3.49	4.00	0.969
2. SAICA's specimen questions will influence the methods of assessment that I use in my course/module	8	18	46	72	23	167	3.50	4.00	1.017
3. The method of assessment dictates the method of acquisition/development I use in my course/module	8	18	51	64	24	165	3.47	4.00	1.027
4. SAICA should prescribe specific methods of acquisition/development that should be used in my course/module	36	29	52	41	9	167	2.75	3.00	1.201
5. SAICA should prescribe specific methods of assessment that should be used in my course/module	34	28	52	41	10	165	2.79	3.00	1.204

6. I should decide on the methods of acquisition/development that should be used in my course/module	9	15	41	59	43	167	3.67	4.00	1.116
7. I should decide on the methods of assessment that should be used in my course/module	6	14	42	62	43	167	3.73	4.00	1.050

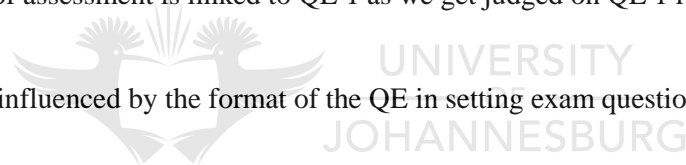
Key: M = Mean; Md = Median; and SD = Standard deviation

What is apparent in the responses to the first two questions above is that SAICA's specimen questions will influence academics' delivery methods, as the majority of academics "agreed to large extent" with both questions regarding acquisition/development (41.9%) and assessment (43.1%). The majority of academics (39%) "agreed to a large extent", while 31% of academics "agreed to a moderate extent" that the method of assessment dictates the methods of acquisition/development and assessment. Furthermore, three comments were made by academics in the comments box at the end of the section:

As we are measured by our success in the QE we are influenced to teach for exam success and the format of the QE heavily influences how we teach.

Our method of assessment is linked to QE 1 as we get judged on QE 1 results.

I am heavily influenced by the format of the QE in setting exam questions.



SAICA has emphasized that academics will need to ensure that candidates have acquired/developed and been assessed on all competencies using an array of delivery methods. Therefore, the method of assessment used by SAICA in the revised Part I and Part II should not be the only delivery method influencing academics in the transfer of competencies, as conveyed by academics in the comments detailed above.

Only 5.4% and 6.1% of academics "agreed completely" that SAICA should prescribe specific methods of acquisition/development and assessment respectively. In contrast to this, 21.6% and 20.6% of academics "don't agree at all" that SAICA should prescribe methods of acquisition/development and assessment respectively. In addition, the majority of academics "agreed to a large extent" that they should decide on the methods of acquisition/development (35.3%) and assessment (37.1%). As set out in Chapter 4, only 10 of the total 25 pervasive qualities and skills could be assessed in SAICA's specimen questions (SAICA, 2011j/1: 5/6, 10/11; SAICA, 2011j/2: 4/5; SAICA, 2011j/3: 6/7; SAICA, 2011j/4: 4/5, 7; SAICA, 2011j/5: 5). Academic providers are however expected to address all 25 competencies in their education programmes. As a result, it seems understandable that academics

want to decide on the delivery methods they use in their course/module. This was reiterated in a comment provided by one of the academics: “SAICA should not prescribe specific methods of acquisition/development and assessment but rather advise on specific methods of acquisition/development and assessment. This should rather be a combined effort between SAICA, myself and my department”.

#### 6.4 Part C of the questionnaire: Pervasive qualities and skills and me

##### 6.4.1 Academics’ views on factors that contribute to the successful delivery of pervasive qualities and skills in their course/module

The objective of the section was to solicit the views of academics on the factors that contribute most to the successful delivery of pervasive qualities and skills during their course/module. The factors were compiled from the literature review as detailed in Chapter 4.

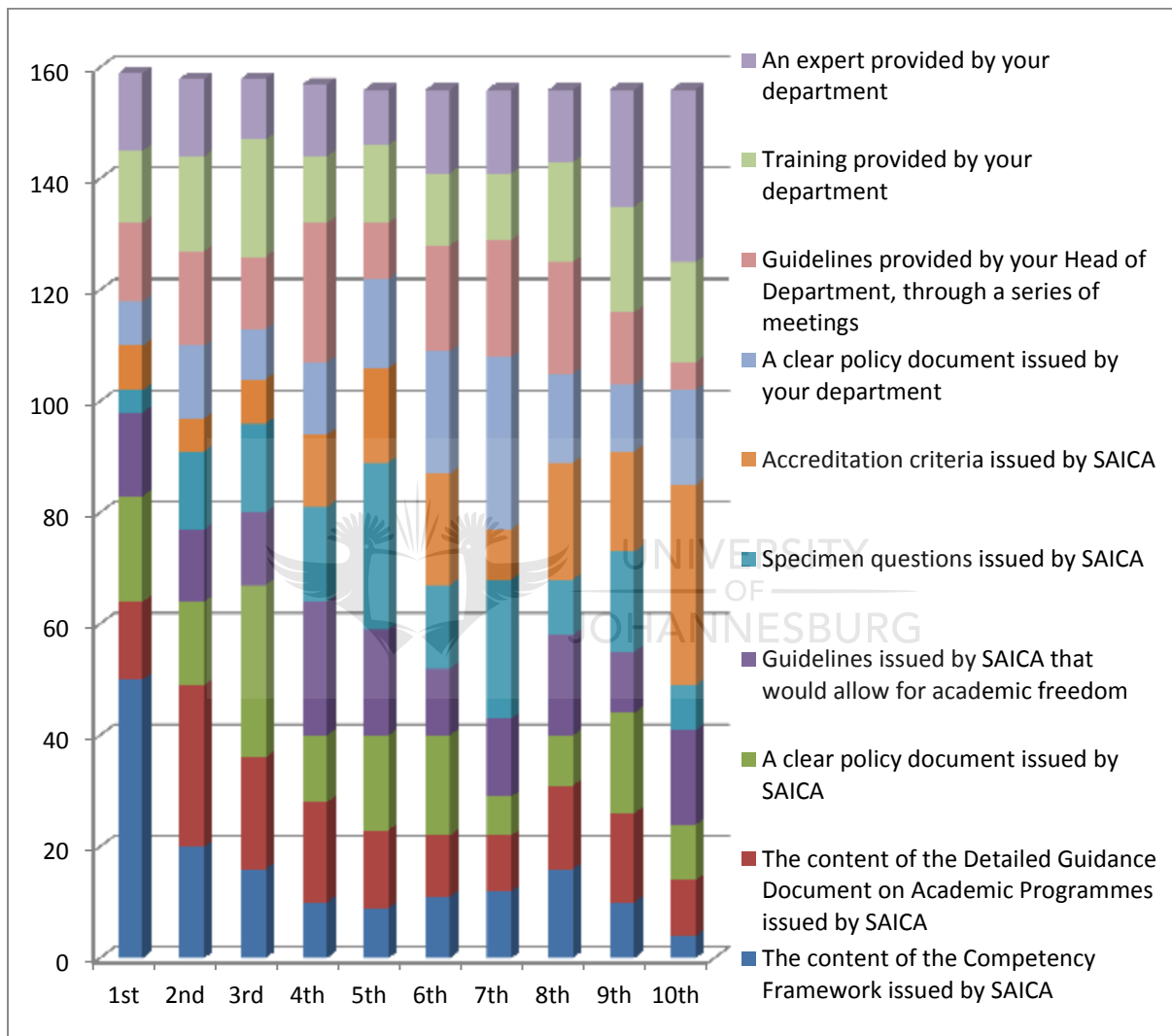
Participants were asked to rank these specific factors that contribute to the successful delivery of pervasive qualities and skills during their course/module. The ranking was from 1 (most important) to 10 (least important), and participants could use each number only once. The result of the ranking is set out in Table 6.16, and is presented from the most important factor to the least important factor based on the mean scores. Furthermore, the results have also been diagrammatically presented in Figure 6.1.

**Table 6.16 Academics’ views on factors that contribute to the successful delivery of pervasive qualities and skills in their course/module:**

	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>	9 <sup>th</sup>	10 <sup>th</sup>	M
1. The content of the Competency Framework issued by SAICA	50	20	16	10	9	11	12	16	10	4	3.99
2. A clear policy document issued by SAICA	19	15	31	12	17	18	7	9	18	10	4.91
3. The content of the Detailed Guidance Document for Academic Programmes issued by SAICA	14	29	20	18	14	11	10	15	16	10	4.93
4. Guidelines provided by your Head of Department, through a series of meetings	14	17	13	25	10	19	21	20	13	5	5.25
5. Guidelines issued by SAICA that would allow for academic freedom	15	13	13	24	19	12	14	18	11	17	5.47
6. Specimen questions issued by SAICA	4	14	16	17	30	15	25	10	18	8	5.64
6. Training provided by your department	13	17	21	12	14	13	12	18	19	18	5.64

7. A clear policy document issued by your department	8	13	9	13	16	22	31	16	12	17	6.04
8. An expert provided by your department	14	14	11	13	10	15	15	13	21	31	6.21
9. Accreditation criteria issued by SAICA	8	6	8	13	17	20	9	21	18	36	6.76
n	159	158	158	157	156	156	156	156	156	156	

Key: M= Mean



**Figure 6.1 Academics' views on the specific factors that contribute to the successful delivery of pervasive qualities and skills in their course/module**

What is apparent in Table 6.16 and Figure 6.1 is that SAICA's Competency Framework is by far the most important factor guiding academics in the successful delivery of pervasive qualities and skills, as indicated by the mean score of 3.99. This result is expected, given that the Competency Framework was approved in November 2008. For a long time academics only had the Competency Framework to assist them in terms of the new qualification model.

The second and third most important factors contributing to the successful delivery of the competencies are a clear policy document issued by SAICA (mean = 4.91) and the Detailed Guidance Document for Academic Programmes (mean = 4.93). A clear policy document had not yet been developed by SAICA at the time that this questionnaire was distributed to academics (May 2012). It would appear that a document of this nature is of paramount importance to academics. The third place for the Detailed Guidance Document for Academic Programmes is expected, given that this document was the second document released by SAICA pertaining to the new qualification model.

Ranked in fourth position, according to the mean score, are the guidelines provided by HODs, through a series of meetings (5.25). The results presented in Table 6.7 above show that departments have communicated to academics concerning the roll-out of pervasive qualities and skills in the education programme (mean = 3.54) and in their course/module (mean = 3.43). But the combined mean score decreased to 3.13 when academics were faced with the statement: “my department has provided guidance to me on the acquisition/development of pervasive qualities and skills in the course/module I teach”; and the combined mean score decreased even further to 3.09 when academics were faced with the statement: “my department has provided guidance to me on the assessment of pervasive qualities and skills in the course/module I teach”. Based on the fourth position ranking above, it is clear that HODs must provide guidelines to academics through a series of meetings. These meetings should entail a discussion about the acquisition/development and assessment of pervasive qualities and skills.

Ranked in fifth position, according to the mean score, are the guidelines issued by SAICA that allow for academic freedom (5.47). Table 6.15 shows that academics indicated to a lesser extent that they do not want SAICA to prescribe methods of acquisition/development (mean = 2.75) and assessment (mean = 2.79); but rather freedom in the choice of methods they use in the acquisition/development (mean = 3.67) and assessment (mean = 3.73) of pervasive qualities and skills. A document of this kind had not been developed by SAICA at the time that the questionnaire was distributed to academics (May 2012). Thus, based on the high ranking, it is evident that SAICA should develop a document that provides guidelines to academics on the delivery of pervasive qualities and skills.

Specimen questions issued by SAICA and training provided by their departments were jointly ranked in sixth position based on the mean scores of 5.64. With regard to specimen questions, as mentioned in section 6.3.5 (Table 6.15), the majority of academics conveyed that SAICA’s specimen questions would influence the methods of acquisition/development (mean = 3.49) and assessment

(mean = 3.50) they use in their course/module. The lower ranking of sixth position accorded to specimen questions suggests that there is no clear trend in academics' views on this matter. With regard to training provided by their departments, Tables 6.7 and 6.12 illustrated that the vast majority of departments had not provided training to academics to assist them in the delivery of pervasive qualities and skills. Therefore, the lower ranking of sixth position for this factor appears realistic. As a result, both specimen questions and training are not viewed by academics as the most important factors contributing to the successful delivery of pervasive qualities and skills.

In terms of the factors that can be provided by departments to academics, the guidelines provided by HODs through a series of meetings (mean = 5.25) is preferred, compared to training provided by departments (mean = 5.64), a clear policy document (mean = 6.04) and an expert (mean = 6.21). Accordingly, the latter three factors are not viewed as important, as they are ranked only in sixth, seventh and eighth position respectively.

Ranked in last position was SAICA's accreditation criteria (mean = 6.76). This factor is viewed by academics as the least effective in contributing to the delivery of pervasive qualities and skills. What must be borne in mind is that the statement did not differentiate between SAICA's current and forthcoming accreditation criteria. At the time that the questionnaire was distributed to academics (May 2012) SAICA had also not released its new accreditation criteria. As detailed in Chapter 4, SAICA's new accreditation criteria will provide guidance to academics in the transfer of competencies.

#### **6.4.2 Academics' views on the barriers to the delivery of pervasive qualities and skills**

The objective of the section was to ascertain the extent to which certain barriers impact academics in the delivery of pervasive qualities and skills in their course/module. The barriers included in the section were identified throughout the literature review and were also based on the researcher's extensive reading in this regard.

A four-point Likert scale was used by participants to rate the statements presented below as a barrier: 1 = don't agree at all; 2 = agree to a small extent; 3 = agree to a moderate extent; and 4 = agree to a large extent. The results for the section are set out in Table 6.17 and are presented from the most important barrier to the least important barrier based on the mean scores.



**Table 6.17 Academics' views on the barriers to the delivery of pervasive qualities and skills:**

		1	2	3	4	n	M	Md	SD
1. Limited contact time with students	C	4	22	48	91	165	3.37	4.00	0.806
	U	3	14	37	59	113	3.35	4.00	0.799
	H	1	8	11	32	52	3.42	4.00	0.825
2. Willingness of students to interact in formal classes	C	10	16	51	86	163	3.31	4.00	0.884
	U	6	5	36	64	111	3.42	4.00	0.815
	H	4	11	15	22	52	3.06	3.00	0.978
3. Classroom sizes	C	18	18	34	94	164	3.24	4.00	1.034
	U	13	9	20	71	113	3.32	4.00	1.037
	H	5	9	14	23	51	3.08	3.00	1.017
4. Personal ability of students to interact in formal classes	C	11	19	62	71	163	3.18	3.00	0.891
	U	7	8	47	49	111	3.24	3.00	0.844
	H	4	11	15	22	52	3.06	3.00	0.978
5. Availability of suitable mentors	C	9	29	60	67	165	3.12	3.00	0.889
	U	7	18	40	48	113	3.14	3.00	0.905
	H	2	11	20	19	52	3.08	3.00	0.860
6. Willingness of students to interact in group classes	C	11	27	60	65	163	3.10	3.00	0.911
	U	6	15	42	48	111	3.19	3.00	0.869
	H	5	12	18	17	52	2.90	3.00	0.975
7. Personal ability of students to interact in group classes	C	11	33	63	57	164	3.01	3.00	0.907
	U	7	20	46	39	112	3.04	3.00	0.884
	H	4	13	17	18	52	2.94	3.00	0.958
8. Limited time left to incorporate pervasive qualities and skills as a result of the imminent Part I examination in 2013	C	13	41	48	62	164	2.97	3.00	0.975
	U	9	26	34	43	112	2.99	3.00	0.973
	H	4	15	14	19	52	2.92	3.00	0.987
9. A full SAICA syllabus for your course/module	C	20	29	61	55	165	2.92	3.00	0.996
	U	8	20	46	39	113	3.03	3.00	0.901
	H	12	9	15	16	52	2.67	3.00	1.150
10. Lack of specific expertise in your department on pervasive qualities and skills	C	14	56	57	38	165	2.72	3.00	0.915
	U	11	34	41	27	113	2.74	3.00	0.933
	H	3	22	16	11	52	2.67	3.00	0.879
11. Students' access to technology	C	24	55	47	38	164	2.60	3.00	1.001
	U	14	37	33	28	112	2.67	3.00	0.990
	H	10	18	14	10	52	2.46	2.00	1.019
12. Your ability to deliver pervasive qualities and skills	C	35	56	54	19	164	2.35	2.00	0.944
	U	24	36	36	16	112	2.39	2.00	0.981
	H	11	20	18	3	52	2.25	2.00	0.860

Key: C = Combined academics; U = Academics lecturing to undergraduate candidates; H = Academics lecturing to honours candidates; M = Mean; Md = Median; and SD = Standard deviation

What can be seen in Table 6.17 is that there are no significant differences between academics lecturing at an undergraduate level and their honours counterparts across all barriers. Therefore the analysis will be based on the combined results for academics.

Of those presented, the following seven factors create the greatest barriers to academics in the delivery of pervasive qualities and skills and have been listed from the greatest barrier to the smallest barrier as indicated by the mean scores: limited contact time with students (3.37); willingness of students to interact in formal classes (3.31); classroom sizes (3.24); personal ability of students to interact in formal classes (3.18); availability of suitable mentors (3.12); willingness of

students to interact in group classes (3.10); and personal ability of students to interact in group classes (3.01). These barriers all have a mean score of greater than three. Therefore, the majority of academics “agreed to a moderate extent” that these seven barriers impede their delivery of pervasive qualities and skills.

Interestingly, included in the 12 barriers above were four barriers – personal ability of students to interact in formal classes, personal ability of students to interact in group classes, willingness of students to interact in formal classes and willingness of students to interact in group classes – that require candidates to be actively involved in the learning process. All four of these barriers were included in the seven greatest barriers as listed above. The literature has conveyed that for students to be equipped with pervasive qualities and skills they need to be actively involved in the learning process (Riccio & Sakata, n.d.: 5; Albrecht, *et al.*, 1994: 401/402; Deppe and Hardy, 1995: 55; De La Harpe, *et al.*, 2000: 234; Baldwin & Ingram, 1991, as quoted in Davis, Dudley & McGrady, 2001: 125; HKICPA, 2011a; Killen, 2001: 4 and Petty, 1994: 108, as quoted in Kirstein & Plant, 2011: 7).

It must also be noted that the other three greatest barriers – limited contact time with students, classroom sizes and availability of suitable mentors – go hand in hand with candidates being actively involved in the learning process. For example, if academics have limited contact time with students how can students be expected to be actively involved in the learning process with the minimum time available? Similarly, if there are too many students to a class, would it not restrict the ability of students to be engaged in the learning process? Lastly, if suitable mentors are not available to students, how can students participate in this active delivery method? Departments and SAICA alike should assist academics to overcome these three barriers, as they could contribute to candidates not being actively engaged in the learning process.

The remaining five barriers have been listed from the greatest barrier to the smallest barrier as indicated by the mean scores: limited time left to incorporate pervasive qualities and skills as a result of the imminent Part I examination in 2013 (2.97); a full SAICA syllabus for your course/module (2.92); lack of specific expertise in your department on pervasive qualities and skills (2.72); students’ access to technology (2.60); and your ability to delivery pervasive qualities and skills (2.35). These barriers should also not be disregarded by departments and SAICA alike, given that the majority of academics have either indicated “agree to a large extent” or “agree to a moderate extent” that these barriers impact the delivery of pervasive qualities and skills.

### 6.4.3 Academics' views on the changing delivery methods to incorporate pervasive qualities and skills in their course/module

A clear trend in the literature review was that accounting education needed to change to reflect pervasive qualities and skills (Albrecht & Sack, 2000: 1, 43; Davey, *et al.*, 1999: 326; Paisey & Paisey, 2001: 17; Raelin, 2000, as quoted in Gammie & Lines, 2004: 34). Some researchers were of the view that a lecture merely results in the delivery of specific competencies, since candidates are not actively involved in the learning process (Ricchio & Sakata, n.d.: 5; Killen, 2001: 4 and Petty, 1994: 108, as quoted in Kirstein & Plant, 2011: 7). Lectures were also described as content-driven, focusing on memorization of terms, rules and regulations (Albrecht, *et al.*, 1994: 401/402). In its new accreditation criteria SAICA has also conveyed that assessment methods should reflect the changing skills-set required for aspirant CAs(SA) as detailed in the Competency Framework (SAICA, 2011p: 35-37). The objective of the first three questions below was to establish academics' views as to whether candidates can acquire/develop the pervasive qualities and skills in their course/module; and whether academics have adapted their delivery methods to reflect the changing skills-set required for professional accountants.

Furthermore, in the literature review it was conveyed that SAICA would use a case study as the method of assessment for the revised Part I and Part II (SAICA, 2011a: 7; SAICA, 2011l: 7, 13). The objective of questions four and five below was to ascertain whether academics will also be using a case study as the dominant delivery method in their course/module.

A five-point Likert scale was used by participants to rate the statements presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

**Table 6.18 Academics' views on the changing delivery methods to incorporate pervasive qualities and skills in their course/module:**

	1	2	3	4	5	n	M	Md	SD
1. Aspirant CAs(SA) can acquire/develop pervasive qualities and skills in the course/module I teach	3	11	68	49	31	162	3.58	3.00	0.937
2. I should adapt my acquisition/development methods to address pervasive qualities and skills in my course/module	10	23	48	53	27	161	3.40	3.00	1.114
3. I should adapt my assessment methods to address pervasive qualities and skills in my course/module	11	23	46	50	32	162	3.43	4.00	1.157

4. The case study method will be used predominantly as an acquisition/development method in addressing pervasive qualities and skills in my course/module	10	26	48	47	30	161	3.83	3.00	1.145
5. The case study method will be used predominantly as an assessment method in addressing pervasive qualities and skills in my course/module	11	27	42	50	30	160	3.38	3.50	1.170

Key: M = Mean; Md = Median; and SD = Standard deviation

The findings for the first question indicate that the majority of academics (42.0%) have “agreed to a moderate extent” that aspirant CAs(SA) can acquire/develop pervasive qualities and skills in their course/module. Section 6.3.1 (Table 6.6) dealt with whether or not academics felt they were equipped to deliver pervasive qualities and skills. The majority of academics (43%) “agreed to a large extent” that they are equipped to deliver candidates with competencies. Consequently, the majority of academics are of the viewpoint that they are equipped to transfer competencies (mean = 3.72) (see Table 6.6), but to a slightly lesser extent feel that their candidates will acquire/develop these competencies in their course/module (mean = 3.58).

With regard to the findings for questions two and three above, the majority of academics are of the view that they need to adapt their methods of acquisition/development (32.9%) and assessment (30.9%), as they “agreed to a large extent” with both of these questions. For questions 4 and 5, the majority of academics also “agreed to a moderate extent” that they will predominantly use a case study as a method of acquisition/development (29.8%); while the majority of academics “agreed to a large extent” that a case study will be predominantly used as a method of assessment (31.3%). The effect of this will be reflected on in sections 6.5.1 and 6.5.2.

## 6.5 Part D of the questionnaire: The specifics

### 6.5.1 Academics’ views on the methods of acquisition/development used “before” and “after” SAICA introduced the Competency Framework

In the literature review, 19 acquisition/development methods were identified which could all be used in addressing SAICA’s pervasive qualities and skills. Some of the delivery methods were found to be more effective than others in equipping candidates with competencies. The objective of the section below was to establish whether academics’ delivery methods have actually changed subsequent to SAICA releasing the Competency Framework, and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in

acquiring/developing SAICA’s pervasive qualities and skills. Participants had to indicate, by clicking the appropriate boxes, which of the 19 acquisition/development methods they used prior and subsequent to the release of the Competency Framework.

The data analysis is set out in Table 6.19. The analysis is based on the acquisition/development methods used “before” and “after” SAICA released the Competency Framework, as indicated by the number of participants who clicked on a particular method as presented in the “applied” column. A percentage has been calculated based on the applied column, representing the percentage of participants who clicked on a particular method as presented in the “% applied” column. In addition, another column, named “% covered”, has been included in Table 6.19. This column is based on an extract in Chapter 3 (see Table 3.2), and provides the percentage of pervasive qualities and skills that could be covered using the methods detailed below. For discussion purposes, only the delivery methods that have been applied to the extent of 50% or more will be reflected upon.

**Table 6.19 Academics’ views on the methods of acquisition/development used “before” and “after” SAICA introduced the Competency Framework (*n* = 147):**

	BEFORE		AFTER		% covered
	Applied	% applied	Applied	% applied	
Lectures	116	78.9	110	74.8	44.0
Individual homework assignments	96	65.3	97	66.0	20.0
Case studies	92	62.6	94	64.0	100.0
Discussions (interactive classes)	87	59.2	84	57.1	72.0
Self-assessment	72	49.0	82	55.8	36.0
Individual assignments completed during class	54	36.7	56	38.1	20.0
Computer-based activities	53	36.1	65	44.2	16.0
Small-group and collaborative learning exercises	44	29.9	55	37.4	80.0
Guest speakers	38	25.9	41	27.9	64.0
Internet research	35	23.8	58	39.5	8.0
Peer assessment	31	21.1	42	28.6	64.0
Presentations by students	31	21.1	36	24.5	92.0
Library research	27	18.4	29	19.7	16.0
Mentorship programmes	24	16.3	27	18.4	68.0
Narratives	20	13.6	21	14.3	56.0
Role-playing exercises	16	10.9	18	12.2	76.0
Annotated bibliographies and book reviews	15	10.2	12	8.2	20.0

Organized visits to workplaces as part of the formal academic programme	12	8.2	12	8.2	4.0
Portfolios	8	5.4	13	8.8	100.0

Key: Applied = number of academics who use this delivery method; % applied = percentage of academics who use this delivery method; % covered = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

The acquisition/development methods applied by more than 50% of academics subsequent to the release of the Competency Framework, listed in order of most used, are: lectures, individual homework assignments, case studies, discussions and self-assessment. These delivery methods are in the same order of use as they were prior to the release of the Competency Framework. Case studies, individual homework assignments and self-assessment have been used slightly more since the release of the Competency Framework. In contrast to this, lectures and discussions have been used slightly less. In Table 6.18 (section 6.4.3), academics were presented with the following statement: “I should adapt my acquisition/development methods to address pervasive qualities and skills in my course/module”. The majority of academics (50%) indicated that they either “agreed to a large extent” or “agreed completely” with the statement. However, as presented above, their delivery methods have not changed significantly subsequent to the release of the Competency Framework. Though academics have indicated that they should adapt their delivery methods, this is not reflected in the results presented in Table 6.19. However, this does not necessarily pose a problem provided that academics are using methods that allow for the effective acquisition/development of the pervasive qualities and skills. It is therefore important to consider the percentage of pervasive qualities and skills that are covered based on each of the delivery methods used by academics subsequent to the release of the Competency Framework.

Therefore, if the methods currently used by more than 50% of academics (see above) continue to be deployed, then 44% of the competencies can be covered by using lectures; 20% by using individual homework assignments; 100% by using case studies; 72% by using discussions; and 36% by using self-assessment. Consequently, if academics are using this array of methods, they would be covering all of SAICA’s pervasive qualities and skills. However, it must be noted that only 64% of academics are currently using case studies in their education programmes. Furthermore, portfolios also address 100% of competencies, but only 8.8% of academics are using portfolios subsequent to the release of the Competency Framework.

Lectures, which is the dominant delivery method prior (74.8%) and subsequent (78.9%) to the release of the Competency Framework, only address 44% of the competencies. In the literature review it was conveyed that delivery methods should not be restricted to lectures (Biggs, 2003: 1, as

quoted in Kirstein & Plant, 2011: 5), as this is a “one-way flow of information” (ACNielsen Research Services, 1998: viii, as quoted in De La Harpe, *et al.*, 2000: 232) and merely presents knowledge (Agrawal, Omer & Siegel, 1997: 217, as quoted in Kirstein & Plant, 2011: 3; Killen, 2001: 4 and Petty, 1994: 108, as quoted in Kirstein & Plant, 2011: 7).

Academics have indicated that an array of methods is applied in the transfer of competencies, as the percentage ranges from 74.8% for lectures to 8.8% for portfolios. This is encouraging, given that the literature has emphatically stated that an array of methods should be used in the delivery of pervasive qualities and skills (Davis & Sherman, 1996: 178; De Corte, Birenbaum, 1996, as quoted in De Corte, Dochy & Sedgers, 1999: 208; CICA, 2002: 9, 24; ICAEW, 2002: 10; ICAA, 2002b: 1, as quoted in Howieson, 2003: 93; Gammie & Lines, 2004: 131; Billett, 2001, as quoted in Abeysekera, 2006: 12; Suzl, 2002, as quoted in Brungardt, 2009: 4; ICAS, 2011b: 5/6; IFAC, 2011a: 4/5, 11). SAICA has also expressed the view in its new accreditation criteria that there should be an appropriate mix of delivery methods (SAICA, 2011p: 25, 30).

As Table 6.18 reflects (section 6.4.3), academics were presented with the following statement: “the case study method will be used predominantly as an acquisition/development method in addressing pervasive qualities and skills in my course/module”. The majority of academics (48%) noted that they either “agreed to a large extent” or “agreed completely” with this statement. Clearly, from Table 6.19 academics are not predominantly using case studies, as case studies are applied by only 64% of academics, while lectures are used by 74.8% of academics.

### **6.5.2 Academics’ views on the methods of assessment used “before” and “after” SAICA introduced the Competency Framework**

In the literature review, 17 assessment methods were identified which could all be used in addressing SAICA’s pervasive qualities and skills. Some of the delivery methods were however more effective than others in equipping candidates with competencies. The objective of the next section was to establish whether academics’ delivery methods have actually changed subsequent to SAICA releasing the Competency Framework, and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in assessing SAICA’s pervasive qualities and skills.

Participants had to indicate, by clicking the appropriate boxes, which of the 17 assessment methods they used prior and subsequent to the release of the Competency Framework. The analysis of data is set out in Table 6.20.

The analysis is based on the assessment methods used “before” and “after” SAICA released the Competency Framework, as indicated by the number of participants who clicked on a particular method as presented in the “applied” column. A percentage has been calculated based on the applied column, representing the percentage of participants who clicked on a particular method as presented in the “% applied” column. In addition, another column has been included in Table 6.20, named “% covered”. This is based on an extract in Chapter 3 (see Table 3.3), and provides the percentage of pervasive qualities and skills that could be covered using the methods as detailed below.

As stated in section 6.5.1, for discussion purposes only the delivery methods that have been applied to the extent of 50% or more by academics will be discussed. However, the results for this section revealed that only one delivery method is currently used by more than 50% of academics, and thus additional delivery methods have been discussed.

**Table 6.20 Academics’ views on the methods of assessment used “before” and “after” SAICA introduced the Competency Framework (*n* = 141):**

	BEFORE		AFTER		% covered
	Applied	% applied	Applied	% applied	
Case studies	78	55.3	83	58.9	96.0
Self-assessment	62	44.0	67	47.5	100.0
Objective testing	49	34.8	54	38.3	72.0
Discussions (interactive classes)	44	31.2	50	35.5	56.0
Computer-based activities	42	29.8	50	35.5	16.0
Case study group assignments	40	28.4	45	31.9	56.0
Small-group and collaborative learning exercises	33	23.4	38	27.0	80.0
Case studies and objective testing conducted jointly	30	21.3	38	27.0	24.0
Peer assessment	26	18.4	34	24.1	100.0
Extended computational exercises	23	16.3	24	17.0	16.0
Presentations by students	22	15.6	29	20.6	52.0
Online forums	20	14.2	24	17.0	56.0
Essays	19	13.5	17	12.1	44.0
Direct observation	16	11.4	16	11.4	100.0



Critical incident accounts	14	9.9	13	9.2	100.0
Portfolios	7	5.0	12	8.5	100.0
Annotated bibliographies and book reviews	7	5.0	6	4.3	32.0

Key: Applied = number of academics who use this delivery method; % applied = percentage of academics who use this delivery method; % covered = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

By applying case studies as their only assessment method subsequent to the release of the Competency Framework, would mean that academics would be assessing 96% of the pervasive qualities and skills. However, only 58.9% of academics are using this delivery method. Furthermore, an array of methods should be used. Interestingly, in using self-assessment and objective testing, which has been indicated as the second and third most applied respectively subsequent to the release of the Competency Framework, academics would be addressing 100% of the competencies with self-assessment and 72% of the competencies with objective testing. Once again it must be emphasized that it is not sufficient that only 47.5% and 38.3% of academics are using self-assessment and objective testing respectively in their education programmes.

Critical incident accounts, direct observation, peer assessment and portfolios assess 100% of competencies individually. However, only 9.2%, 11.4%, 24.1% and 8.5% of academics are using critical incident accounts, direct observation, peer assessment and portfolios respectively.

As Table 6.20 shows, the delivery methods applied by academics prior and subsequent to the release of the Competency Framework have generally remained in the same order of use, with the exception of a few methods. As Table 6.18 shows (section 6.4.3), academics were presented with the following statement: "I should adapt my assessment methods to address pervasive qualities and skills in my course/module". The majority of academics (51%) indicated that they either "agreed to a large extent" or "agreed completely" with the statement. However, the data and discussion above show that the delivery methods of academics have not changed significantly subsequent to the release of the Competency Framework. Academics have acknowledged that they should adapt their delivery methods, but this is not reflected in the data presented in Table 6.20. However, should academics be using methods which effectively assess the pervasive qualities and skills this should not be a problem.

Academics have indicated that, subsequent to the release of the Competency Framework, an array of methods are being used in the delivery of competencies, as the percentage ranges from 58.9% for case studies to 4.3% for annotated bibliographies and book reviews. As established earlier, this is

encouraging, given that the literature review conveyed that a range of methods should be used in the transfer of pervasive qualities and skills.

Table 6.18 (see section 6.4.3) reflects that academics were also presented with the following statement: “the case study method will be used predominantly as an assessment method in addressing pervasive qualities and skills in my course/module”. The majority of academics (50%) responded to this statement by either “agreeing to a large extent” or “agreeing completely”. Table 6.20 reflects the fact that the majority of academics (58.9%) use case studies predominantly. Therefore the views of academics in Table 6.18 were in agreement with the use of the case study method expressed in Table 6.20.

### **6.5.3 Academics’ views on the methods of acquisition/development that result in the delivery of category IA**

As detailed in Chapter 3, in total there are eight IA competencies in SAICA’s Competency Framework. Of the 19 acquisition/development methods identified in the literature review, 11 of these methods – case studies, discussions, guest speakers, lectures, mentorship programmes, narratives, peer assessment, portfolios, presentations by students, role-playing exercises and small-group and collaborative learning exercises – individually addressed all eight IA competencies. Clearly, a variety of delivery methods can be used in the transfer of the IA competencies. However, the methods of annotated bibliographies and book reviews, computer-based activities, individual assignments during class, individual homework assignments, internet research, library research, organized visits to workplaces as part of the formal academic programme and self-assessment did not address any of category IA’s competencies based on the literature review.

Therefore, the objective of the section was to solicit the views of academics on the 19 acquisition/development methods that can be applied in the delivery of the IA competencies during their course/module and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in acquiring/developing the IA competencies.

By clicking the appropriate boxes, participants had to indicate which of the 19 acquisition/development methods they believe can address category IA in their course/module. The analysis is set out in Table 6.21 and is presented in order of most to least indicated by participants.

The participants' responses are reflected in the "applied" column. In addition, a percentage has been calculated, which is set out in the "% applied" column. This percentage represents the number of participants who indicated that a delivery method can be used in the transfer of competencies. Furthermore, another column, named "% covered", has been included in Table 6.21. This column is based on an extract in Chapter 3 (Table 3.4), and provides the percentage of pervasive qualities and skills that could be covered using the methods detailed below. The process outlined above was also applied to sections 6.5.4 through to 6.5.8 and the rationale for it will therefore not be repeated.

In order to make the discussion practicable, in most instances the findings and deductions will detail only those delivery methods that have been indicated by 50% or more of academics across the three categories of pervasive qualities and skills. In some instances, additional comments will be made in the sections that follow where few methods are indicated to the extent of 50% or more.

**Table 6:21 Academics' views on the methods of acquisition/development that result in the delivery of category IA (n = 142):**

	IA		
	Applied	% applied	% covered (see Table 3.4)
Case studies	83	58.5	100.0
Lectures	82	57.8	100.0
Discussions (interactive classes)	70	49.3	100.0
Individual homework assignments	66	46.5	0.0
Guest speakers	62	43.7	100.0
Mentorship programmes	60	42.3	100.0
Self-assessment	54	38.0	0.0
Small-group and collaborative learning exercises	51	35.9	100.0
Internet research	37	26.1	0.0
Role-playing exercises	36	25.4	100.0
Individual assignments completed during class	36	25.4	0.0
Peer assessment	33	23.2	100.0
Narratives	30	21.1	100.0
Presentations by students	29	20.4	100.0
Organized visits to workplaces as part of the formal academic programme	28	19.7	0.0
Library research	27	19.0	0.0

Annotated bibliographies and book reviews	21	14.8	0.0
Computer-based activities	19	13.4	0.0
Portfolios	18	12.7	100.0

Key: Applied = number of academics who indicated this delivery method can be applied; % applied = percentage of academics who indicated this delivery method can be applied; Literature review % = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

Firstly, as Table 6.21 reflects, case studies and lectures are the only acquisition/development methods indicated by more than 50% of academics in the transfer of the IA competencies. In the literature review, it was conveyed that 100% of the IA competencies can be covered should case studies and lectures solely be used. Therefore, if academics were to apply both of these methods they would be on course in facilitating the acquisition/development of the IA competencies. However, only 58.5% and 57.8% of academics indicated that case studies and lectures respectively can address category IA.

Secondly, the acquisition/development methods indicated by more than 40% of academics are: discussions, individual homework assignments, guest speakers and mentorship programmes. In the literature review it was conveyed that 100% of the IA competencies can be covered by using discussions, 0% by using individual homework assignments, 100% by using guest speakers, and 100% by using mentorship programmes. Therefore, if academics were to apply these methods in the acquisition/development of the IA competencies they would be addressing all of the IA competencies. Once again it must be emphasized that it is not sufficient that only 49.3% and 42.3% of academics indicated that discussions and mentorship programmes respectively could be applied in the transfer of category IA competencies.

Thirdly, academics have indicated that a variety of methods can be used in the delivery of the IA competencies, as the percentage ranges from 58.5% for case studies to 12.7% for portfolios. This is encouraging, given that, as stated in the literature review and previously detailed (see section 6.5.1), an array of methods should be applied in the delivery of pervasive qualities and skills.

A comment made by one of the participants in the comments box at the end of the section is noteworthy: “I do not believe that ethical behaviour and professionalism are attributes or skills that could be taught or acquired/developed at this late stage of a person’s life”. The literature review in Chapter 2 also conveyed that certain researchers have mixed views as to whether ethics could be addressed in a university setting (Collison & Gray, 2002: 798; 827; Stape, 2002, as quoted in Cooper, *et al.*, 2007: 932; Loeb & Rockness, 1992: 486, as quoted in Els, 2007: 176). However, what was

confirmed in Chapter 3 is that all SAICA's pervasive qualities and skills can be acquired/developed and assessed.

#### 6.5.4 Academics' views on the methods of acquisition/development that result in the delivery of category IB

As previously detailed in Chapter 3, in total there are 10 IB competencies in SAICA's Competency Framework. Of the 19 acquisition/development methods identified in the literature, three of these methods – case studies, portfolios and presentations by students – individually addressed all 10 of SAICA's category IB competencies. Role-playing exercises, self-assessment and small-group and collaborative learning exercises individually addressed six of the IB competencies. It was also clear from the literature review that all 19 methods could be used in the delivery of category IB. Obviously, an array of delivery methods can be used in the transfer of the IB competencies.

Therefore, the objective of the section was to solicit the views of academics on the 19 acquisition/development methods that can be applied in the delivery of the IB competencies during their course/module; and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in acquiring/developing the IB competencies.

Participants had to indicate by clicking the appropriate boxes which of the 19 acquisition/development methods they believe could address category IB in their course/module. The analysis is set out in Table 6.22 and is presented in order of most to least indicated by participants.

**Table 6:22 Academics' views on the methods of acquisition/development that result in the delivery of category IB (*n* = 142):**

	IB		
	Applied	% applied	% covered (see Table 3.6)
Discussions (interactive classes)	81	57.0	50.0
Individual homework assignments	78	54.9	10.0
Case studies	76	53.5	100.0
Self-assessment	74	52.1	60.0
Small-group and collaborative learning exercises	74	52.1	60.0

Lectures	73	51.4	10.0
Presentations by students	72	50.7	100.0
Mentorship programmes	63	44.4	50.0
Role-playing exercises	61	43.0	60.0
Individual assignments completed during class	54	38.0	10.0
Internet research	50	35.2	10.0
Peer assessment	48	33.8	40.0
Computer-based activities	47	33.1	10.0
Guest speakers	44	31.0	40.0
Library research	38	26.8	10.0
Organized visits to workplaces as part of the formal academic programme	35	24.7	10.0
Portfolios	35	24.7	100.0
Narratives	28	19.7	40.0
Annotated bibliographies and book reviews	18	12.7	10.0

Key: Applied = number of academics who indicated this delivery method can be applied; % applied = percentage of academics who indicated this delivery method can be applied; % covered = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

The above shows that the acquisition/development methods that can be applied in the transfer of the IB competencies, as indicated by more than 50% of academics, are: discussions, individual homework assignments, case studies, self-assessment, small-group and collaborative learning exercises, lectures and presentations by students.

Based on the delivery methods indicated by academics, 50% of the competencies can be covered by using discussions, 10% by using individual homework assignments, 100% by using case studies, 60% by using self-assessment, 60% by using small-group and collaborative learning exercises, 10% by using lectures, and 100% by using presentations by students. Therefore, if academics were to use these methods they would effectively cover all of the IB competencies. However, it must be noted that only 53.5% and 50.7% of academics indicated that case studies and presentations by students respectively could be applied in the delivery of category IB. Furthermore, portfolios address all 10 of the IB competencies, yet only 24.7% of academics indicated that this method could be used in the acquisition/development of category IB.

Academics have indicated an array of acquisition/development methods could be used in the delivery of the IB competencies, as the percentage ranges from 57% for discussions to 12.7% for annotated bibliographies and book reviews. This is encouraging, given that in the literature review it

was conveyed that all 19 methods can be applied for category IB. This view was echoed by academics in aggregate, as they averred that all methods can be used in the delivery of the IB competencies.

### 6.5.5 Academics' views on the methods of acquisition/development that result in the delivery of category IC

As previously detailed in Chapter 3, in total there are seven IC competencies in SAICA's Competency Framework. Of the 19 acquisition/development methods identified in the literature, two of these methods – case studies and portfolios – individually addressed all seven of SAICA's category IC competencies. Small-group and collaborative learning exercises addressed six of these competencies, while discussions, presentations by students and role-playing exercises individually addressed five of them. Also apparent from the literature review was that 18 of the delivery methods could be used in acquiring/developing category IC. Notably, a variety of delivery methods can be used in transferring the IC competencies.

Therefore, the objective of the section was to solicit the views of academics on the 19 acquisition/development methods that in their view can be applied in the delivery of the IC competencies during their course/module, and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in acquiring/developing the IC competencies.

Participants had to indicate by clicking the appropriate boxes which of the 19 acquisition/development methods they believe can address category IC in their course/module. The analysis is set out in Table 6.23 and is presented in order of most to least indicated by participants.

**Table 6:23 Academics' views on the methods of acquisition/development that result in the delivery of category IC (n = 142):**

	IC		
	Applied	% applied	% covered (see Table 3.8)
Case studies	100	70.4	100.0
Lectures	89	62.7	28.6
Discussions (interactive classes)	87	61.3	71.4
Individual homework assignments	82	57.8	57.1
Computer-based activities	78	54.9	42.9

Presentations by students	68	47.9	71.4
Small-group and collaborative learning exercises	68	47.9	85.7
Internet research	66	46.5	14.3
Self-assessment	64	45.1	42.9
Individual assignments completed during class	60	42.3	57.1
Role-playing exercises	59	41.6	71.4
Guest speakers	53	37.3	57.1
Peer assessment	47	33.1	57.1
Mentorship programmes	45	31.7	57.1
Organized visits to workplaces as part of the formal academic programme	44	31.0	0.0
Library research	39	27.5	42.9
Narratives	26	18.3	28.6
Portfolios	19	13.4	100.0
Annotated bibliographies and book reviews	15	10.6	57.1

Key: Applied = number of academics who indicated this delivery method can be applied; % applied = percentage of academics who indicated this delivery method can be applied; % covered = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

Firstly, as Table 6.23 shows, 50% and more of academics are of the view that case studies, lectures, discussions, individual homework assignments and computer-based activities can be used in the acquisition/development of category IC competencies. Based on these methods as indicated by academics, 100% of the competencies can be covered by using case studies, 28.6% by using lectures, 71.4% by using discussions, 57.1% by using individual homework assignments; and 42.9% by using computer-based activities. As a result, if academics were to use these methods they would cover all of the IC competencies.

Secondly, the literature review revealed that both case studies and portfolios could be used cover all of the IC competencies. However, only 13.4% of academics indicated that portfolios can address category IC competencies.

Thirdly, academics indicated that a range of methods can be used in the delivery of the IC competencies, as the percentage ranges from 70.4% for case studies to 10.6% for annotated bibliographies and book reviews. In the literature it was detailed that all 18 methods could be applied in addressing category IC. Consequently, academics' views in this regard are in line with the literature review.



### 6.5.6 Academics' views on the methods of assessment that result in the delivery of category IA

Of the 17 assessment methods identified in the literature, 12 of these methods – case studies, case study group assignments, critical incident accounts, direct observation, discussions, objective testing, online forums, peer assessment, portfolios, presentations by students, self-assessment, and small-group and collaborative learning exercises – individually assessed all eight of SAICA's category IA competencies. Essays assessed five of the eight IA competencies. However, the methods of case studies and objective testing conducted jointly, computer-based activities and extended computational exercises did not assess any of category IA's competencies. In total, 14 of the delivery methods could be used in assessing category IA. Clearly, a variety of delivery methods can be applied in the transfer of the IA competencies.

Therefore, the objective of the section was to solicit the views of academics on the 17 assessment methods that in their view can be applied in the assessment of the IA competencies during their course/module, and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in assessing the IA competencies.

Participants had to indicate by clicking the appropriate boxes which of the 17 assessment methods they believe can address category IA in their course/module. The analysis is set out in Table 6.24 and is presented in order of most to least indicated by participants.

**Table 6:24 Academics' views on the methods of assessment that result in the delivery of category IA (*n* = 136):**

	IA		
	Applied	% applied	% covered (see Table 3.5)
Case studies	86	63.2	100.0
Case study group assignments	66	48.5	100.0
Discussions (interactive classes)	55	40.4	100.0
Small-group and collaborative learning exercises	50	36.8	100.0
Case studies and objective testing conducted jointly	49	36.0	0.0
Self-assessment	49	36.0	100.0
Presentations by students	40	29.4	100.0
Peer assessment	39	28.7	100.0
Essays	36	26.5	62.5
Online forums	31	22.8	100.0

Objective testing	28	20.6	100.0
Direct observation	26	19.1	100.0
Computer-based activities	22	16.2	0.0
Critical incident accounts	22	16.2	100.0
Portfolios	17	12.5	100.0
Annotated bibliographies and book reviews	10	7.4	12.5
Extended computational exercises	8	5.9	0.0

Key: Applied = number of academics who indicated this delivery method can be applied; % applied = percentage of academics who indicated this delivery method can be applied; % covered = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

The above shows that 50% or more of academics are of the view that case studies can be applied in the assessment of the IA competencies. If academics were to use this method, they would effectively cover all of the IA competencies as indicated in the “% covered” column. However, only 63.2% of academics believe that case studies could assess the IA competencies. In addition, 48.5% and 40.4% of academics indicated that case study group assignments and discussions could be used in addressing category IA. Once again, as indicated in the “% covered” column, all of the IA competencies can be assessed using these methods. However, less than 50% of academics identified these methods as suitable for the assessment of the IA competencies.

Furthermore, the literature review demonstrated that 100% of competencies can also be addressed using critical incident accounts, direct observation, online forums, objective testing, peer assessment, portfolios, presentations by students, self-assessment and small-group and collaborative learning exercises. Relatively few academics indicated that these methods could be used to assess category IA competencies.

Academics have indicated that an array of methods can be used in the delivery of the IA competencies, as the percentage ranges from 63.2% for case studies to 5.9% for extended computational exercises. In the literature it was detailed that 14 methods could be applied in assessing category IA. Consequently, academics’ views in this regard are in line with the literature review.

One of the academics provided the following comment in the comments box at the end of the section: “True ethics can never be examined. The only way someone will determine whether or not he/she is ethical is when they are faced with an ethical dilemma (e.g.: awarded too many marks, given too much change, overpaid by employers, awarded too much leave by employer during

computer system change-over etc.). Students know what the right answer is, but that does not necessarily mean that they will make the right decision in practice”. However, contrary to this, as detailed in Chapter 3, all of SAICA’s pervasive qualities and skills can be acquired/developed and assessed, including “true ethics”.

### 6.5.7 Academics’ views on the methods of assessment that result in the delivery of category IB

Of the 17 assessment methods identified in the literature, five of these methods – critical incident accounts, direct observation, peer assessment, portfolios and self-assessment – individually addressed all 10 of SAICA’s category IB competencies. Case studies addressed nine of the IB competencies respectively. In total, 16 of the 17 delivery methods could be used in assessing category IB. Consequently, a range of delivery methods can be used in the transfer of the IB competencies.

Therefore, the objective of the section was to solicit the views of academics on the 17 assessment methods that in their view can be applied in the assessment of the IB competencies during their course/module, and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in assessing the IB competencies.

Participants had to indicate by clicking the appropriate boxes which of the 17 assessment methods they believe can address category IB in their course/module. The analysis is set out in Table 6.25 and is presented in order of most to least indicated by participants.

**Table 6:25 Academics’ views on the methods of assessment that result in the delivery of category IB (n = 136):**

	IB		
	Applied	% applied	% covered (see Table 3.7)
Case studies	80	58.8	90.0
Case study group assignments	70	51.5	40.0
Presentations by students	67	49.3	10.0
Discussions (interactive classes)	65	47.8	40.0
Self-assessment	64	47.1	100.0
Small-group and collaborative learning exercises	62	45.6	60.0
Case studies and objective testing conducted jointly	49	36.0	10.0
Peer assessment	43	31.6	100.0

Essays	41	30.2	10.0
Objective testing	38	27.9	50.0
Online forums	36	26.5	40.0
Computer-based activities	34	25.0	10.0
Critical incident accounts	33	24.3	100.0
Direct observation	32	23.5	100.0
Portfolios	32	23.5	100.0
Extended computational exercises	24	17.7	0.0
Annotated bibliographies and book reviews	13	9.6	30.0

Key: Applied = number of academics who indicated this delivery method can be applied; % applied = percentage of academics who indicated this delivery method can be applied; % covered = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

Table 6.25 shows that more than 50% of academics are of the view that case studies and case study group assignments could be applied in the assessment of category IB. By using these two delivery methods, 90% and 40% of the competencies would be covered respectively.

Less than 50% of academics indicated that presentations by students, discussions, self-assessment and small-group and collaborative learning exercises could be used in addressing the IB competencies. Based on these methods and as detailed in the literature review, 10% of the competencies can be covered by using presentations by students, 40% of the competencies by using discussions; 100% of the competencies by using self-assessment and 60% of the competencies by using small-group and collaborative learning exercises. Firstly, it must be noted that academics could be assessing all of the IB competencies by using these delivery methods, considering that self-assessment can assess all 10 IB competencies. However, only 47.1% of academics indicated that self-assessment can be applied in addressing category IB.

Secondly, the literature review illustrated that 100% of competencies can also be addressed by using critical incident accounts, direct observation, peer assessment, and portfolios. However, only 24.3%, 23.5%, 31.6% and 23.5% of academics indicated that these four methods respectively can be used in assessing category IB competencies.

Academics once again indicated that a range of methods could be used in the delivery of the IB competencies, as the percentage ranges from 58.8% for case studies to 9.6% for annotated bibliographies and book reviews. It has been conveyed several times in this chapter that an array of methods should be used for pervasive qualities and skills; as a consequence this result is

encouraging. However, academics should be using delivery methods that obtain coverage of all competencies.

### 6.5.8 Academics' views on the methods of assessment that result in the delivery of category IC

Of the 17 assessment methods identified in the literature, six of these methods – case studies, critical incident accounts, direct observation, peer assessment, portfolios and self-assessment – individually assessed all seven of SAICA's category IC competencies. Small-group and collaborative learning exercises individually assessed six of the IC competencies. All 17 delivery methods could be applied in the delivery of the IC competencies. As a result, a range of methods can be used in the assessment of category IC.

Therefore, the objective of the section was to solicit the views of academics on the 17 assessment methods that in their view can be utilised in the assessment of the IC competencies during their courses/modules, and to draw inferences on the methods selected by academics and those identified in the literature review that are most effective in assessing the IC competencies.

Participants had to indicate by clicking the appropriate boxes which of the 17 assessment methods they believe can address category IC in their course/module. The analysis is set out in Table 6.26 and is presented in order of most to least indicated by participants.

**Table 6.26 Academics' views on the methods of assessment that result in the delivery of category IC (*n* = 136):**

	IC		
	Applied	% applied	% covered (see Table 3.9)
Case studies	100	73.5	100.0
Discussions (interactive classes)	72	52.9	28.6
Case study group assignments	67	49.3	28.6
Computer-based activities	63	46.3	42.9
Presentations by students	63	46.3	57.1
Small-group and collaborative learning exercises	59	43.4	85.7
Case studies and objective testing conducted jointly	55	40.4	71.4
Self-assessment	55	40.4	100.0
Essays	53	39.0	71.4
Extended computational exercises	46	33.8	57.1

Objective testing	44	32.4	71.4
Critical incident accounts	38	27.9	100.0
Online forums	38	27.9	28.6
Peer assessment	38	27.9	100.0
Direct observation	35	25.7	100.0
Portfolios	23	16.9	100.0
Annotated bibliographies and book reviews	9	6.6	57.1

Key: Applied = number of academics who indicated this delivery method can be applied; % applied = percentage of academics who indicated this delivery method can be applied; % covered = percentage of pervasive qualities and skills that could be covered using the delivery methods in the literature review

The above shows that more than 50% of academics are of the opinion that case studies and discussions could address category IC. The literature review revealed that 100% and 28.6% of the IB competencies respectively could be transferred using these two assessment methods.

Should academics use case study group assignments, 28.6% of competencies can be covered; 42.9% of competencies can be covered by using computer-based activities; 57.1% of competencies can be covered by using presentations by students; and 85.7% of competencies can be covered by using small-group and collaborative learning exercises. However, less than 50% of academics indicated that these methods could be used in the assessment of the IC competencies.

Critical incident accounts, direct observation, peer assessment, portfolios and self-assessment can individually assess all seven of the IC competencies. Nonetheless, only 27.9%, 25.7%, 27.9%, 16.9% and 40.4% of academics indicated that these methods can be used in the transfer of category IC.

A variety of methods have been identified by academics, as 73.5% and 6.6% indicated that case studies and annotated bibliographies and book reviews respectively could be utilised for category IC. This is once again in agreement with the literature, where all 17 methods were identified as suitable in the delivery of category IC. However, the range of methods used by academics should cover all of the IC competencies in their courses/modules.

#### **6.5.9 Additional methods of acquisition/development and assessment**

In this section of the questionnaire, participants had to provide information on the methods of acquisition/development and assessment that their departments have advised them to use in the delivery of pervasive qualities and skills in the course/module they teach.

The following methods of acquisition/development were listed by academics: case studies, computer-based activities, discussions, guest speakers, individual assignments completed during class, individual homework assignments, internet research, lectures, library research, mentorship programmes, narratives, organized visits to workplaces as part of the formal academic programme, presentations by students, role-playing exercises, self-assessment, and small-group and collaborative learning exercises. In addition, the following two additional acquisition/development methods were listed: essays and objective testing. The range of these delivery methods suggests that departments have instructed academics to use an array of acquisition/development methods. In light of the two additional acquisition/development methods listed, future research can be conducted on whether these methods can actually be applied in acquiring/developing SAICA's pervasive qualities and skills.

Only 16 of the 19 acquisition/development methods were listed by academics. Annotated bibliographies and book reviews, peer assessment, and portfolios were not listed by academics. The fact that these three delivery methods are not part of the departments' prescribed acquisition/development methods could be why these methods have been poorly applied by academics in their courses/modules as reflected in Table 6.19.

Extracts from the results of prior questions where academics were asked whether the 19 acquisition/development methods could be used in addressing category IA, IB and IC has been copied below in Table 6.27. This will assist in drawing inferences between the acquisition/development methods not prescribed by departments and those identified in the literature.

**Table 6.27 Extracts from Tables 6.21, 6.22 and 6.23:**

Methods of acquisition/development	% applied for category IA competencies (Table 6.21)	% applied for the IB competencies (Table 6.22)	% applied for the IC competencies (Table 6.23)	% covered in totality (Table 3.2 and Table 6.19)
Annotated bibliographies and book reviews	14.8	12.7	10.6	20.0
Peer assessment	23.2	33.8	33.1	64.0
Portfolios	12.7	24.7	13.4	100.0

Table 6.27 shows the three methods have not often been indicated by academics as appropriate for facilitating the acquisition/development of the IA, IB and IC competencies. As established earlier in the chapter, peer assessment can address all of the IA competencies, while portfolios can address all of the IA, IB and IC competencies.

The following methods of assessment were listed by academics: case studies, case study group assignments, case studies and objective testing conducted jointly, computer-based activities, discussions, essays, extended computational exercises, objective testing, online forums, peer assessment, portfolios, presentations by students, self-assessment, and small-group and collaborative learning exercises. In addition, the following three additional assessment methods were listed by academics: individual assignments completed during class, individual homework assignments, and library research. The variety of delivery methods suggests that departments have instructed academics to use a range of assessment methods in their courses/modules. In light of the three additional assessment methods listed, future research can be conducted on whether these methods can actually be applied in assessing SAICA's pervasive qualities and skills.

Only 14 of the 17 assessment methods were listed by academics. Annotated bibliographies and book reviews, critical incident accounts, and direct observation were not listed by academics. The fact that these three delivery methods are not part of the departments' prescribed assessment methods could be why these methods have been poorly applied by academics in their courses/modules as reflected in Table 6.20.

Extracts from the results of prior questions where academics were asked whether the 17 assessment methods could be used in addressing category IA, IB and IC has been copied below in Table 6.28. This will assist in drawing inferences between the assessment methods not prescribed by departments and those identified in the literature.

**Table 6.28 Extracts from Tables 6.24, 6.25 and 6.26:**

Method of assessment	% applied for the IA competencies (Table 6.24)	% applied for the IB competencies (Table 6.25)	% applied for the IC competencies (Table 6.26)	% covered in totality (Table 3.3 and Table 6.20)
Annotated bibliographies and book reviews	7.4	9.6	6.6	32.0
Critical incident accounts	16.2	24.3	27.9	100.0
Direct observation	19.1	23.5	25.7	100.0

Table 6.28 shows that the three methods have not often been elected by academics as appropriate for assessing the IA, IB and IC competencies. As established earlier in the chapter, critical incident accounts and direct observation can assess all 25 competencies.



#### **6.5.10 Academics' views on other factors impacting the acquisition/development and assessment of pervasive qualities and skills**

In the literature review it was suggested that delivery methods involving candidates being more active in the learning process can result in the transfer of competencies (AAA, 1990; Boyd, Boyd, Boyd, 2000: 39/40; De La Harpe, *et al.*, 2000: 234; Baldwin & Ingram, 1991, as quoted in Davis, Dudley & McGrady, 2001: 125). In addition, it was conveyed that the traditional lecture-driven teaching approach does not allow students to be active participants in the learning process (Dunn 2003: 4 and Ellington & Earl, 1999, as quoted in Jayaprakash, 2005). The objective of the first two questions below was to ascertain the views of academics on whether active participation by candidates during the learning process is required in the delivery of pervasive qualities and skills.

Furthermore, in the literature review it was conveyed that active participation by candidates can be achieved by combining specific competencies with pervasive qualities and skills (Boyd, Boyd, Boyd, 2000: 39/40; Jayaprakash, 2005; Bisman & Lee, 2006: 8, 16, 18). Also asserted in the literature review was the view that specific competencies and pervasive qualities and skills are integrated and complementary in nature (IFAC, IES 2, 2010f: 39/40; Birkette, 1993, as quoted in Negash, 2011: 4; Streng; 2011: 29). CICA conveyed that specific competencies must include the integration of CA pervasive qualities and skills (CICA, 2010a: 9). In SAICA's new accreditation criteria it has been posited that "assessment methods should complement teaching and learning which is consistent with the development of the pervasive qualities and skills and specific competencies identified in the Competency Framework" (SAICA, 2011p: 35-37). The objective pertaining to the third question below was to solicit the views of academics as to whether pervasive qualities and skills can only be delivered in conjunction with SAICA specific competencies.

It was posited in the literature review that the revised Part I and Part II will consist of a case study (SAICA, 2011a: 7; SAICA, 2011l: 7, 13). The specimen questions issued by the Part I workgroup conveyed the notion that only 10 of the 25 competencies could be assessed in a case study, similar to the revised Part I (SAICA, 2011j/1: 5/6, 10/11; SAICA, 2011j/2: 4/5; SAICA, 2011j/3: 6/7; SAICA, 2011j/4: 4/5, 7; SAICA, 2011j/5: 5). In its new accreditation criteria SAICA has also stressed that the revised Part I will not cover all competencies; accordingly, SAICA relies on the education programme to comprehensively cover all competencies (SAICA, 2011p: 35-37). The objective of the last four questions was to determine the views of academics on whether all or only some of the pervasive qualities and skills can be assessed via the case study method, similar to the revised Part I.

A five-point Likert scale was used by participants to rate the statements presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

**Table 6.29 Academics' views on other factors impacting the acquisition/development and assessment of pervasive qualities and skills:**

	1	2	3	4	5	n	M	Md	SD
1. Active participation by students during class is essential in ensuring students acquire/develop pervasive qualities and skills	3	10	21	54	55	143	4.03	4.00	1.003
2. Active participation by students during small-group sessions is essential in ensuring students acquire/develop pervasive qualities and skills	2	5	14	56	66	143	4.25	4.00	0.876
3. Pervasive qualities and skills can only be delivered together with SAICA-specific competencies	26	27	53	25	10	141	2.76	3.00	1.158
4. Some of the pervasive qualities and skills can be assessed in a SAICA standard-setting examination	3	21	36	67	15	142	3.49	4.00	0.943
5. All of the pervasive qualities and skills can be assessed in a SAICA standard-setting examination	52	43	27	13	5	140	2.11	2.00	1.119
6. Some of the pervasive qualities and skills can be assessed in a case study	1	14	38	71	19	143	3.65	4.00	0.858
7. All of the pervasive qualities and skills can be assessed in a case study	43	47	28	17	7	142	2.28	2.00	1.163

Key: M = Mean; Md = Median; and SD = Standard deviation

The majority of academics (76%) either “agreed completely” or “agreed to a large extent” that active participation by students during class is essential in ensuring that students acquire/develop competencies. Similarly, the majority of academics (85%) also either “agreed completely” or “agreed to a large extent” that active participation during small-group sessions also ensures that students are equipped with competencies. These findings are consistent with the views reflected in the literature review as conveyed above.

In the third question, there were varied responses from academics as to whether pervasive qualities and skills can only be delivered together with specific competencies. The majority of academics (38%) have “agreed to a moderate extent” with this question, while 19% and 18% of academics “agreed to a lesser extent” and “did not agree at all” respectively. Research has shown that specific competencies and pervasive qualities and skills are interconnected.

The majority of academics (68%) either “did not agree at all” or “agreed to a lesser extent” that all of the pervasive qualities and skills can be assessed in a standard setting examination. A total of 63% of academics also either “did not agree at all” or “agreed to a lesser extent” that all of the pervasive qualities and skills can be assessed in a case study. The view of SAICA, as conveyed in the literature,

that only certain competencies can be assessed in the revised Part I is shared by academics. In agreement with the above two questions, the majority of academics (47%) “agreed to a large extent” that only some of the pervasive qualities and skills can be assessed in standard-setting examination as set out in question four; and 50% of academics “agreed to a large extent” that only some of the pervasive qualities and skills can be assessed in a case study as set out in question six.

## **6.6 Part E of the questionnaire: The bigger picture of qualifying as a CA(SA)**

### **6.6.1 Academics’ views on the vehicles that most effectively result in the acquisition/development of pervasive qualities and skills**

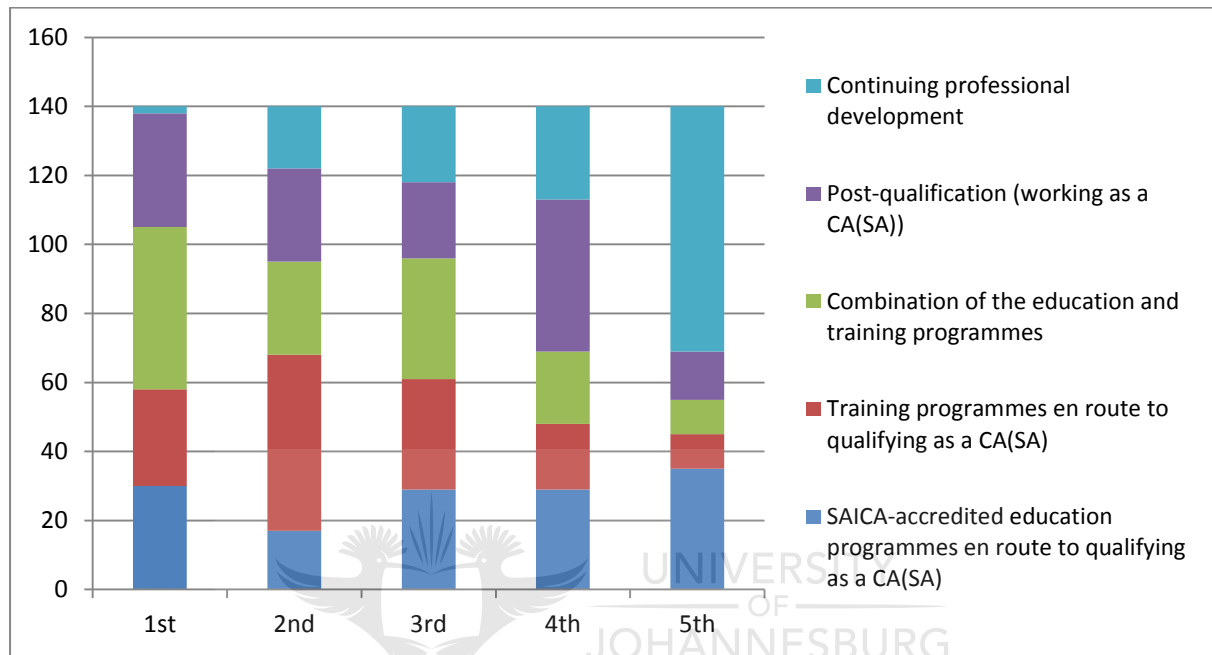
In the literature there were mixed views as to whether pervasive qualities and skills could be acquired/developed and assessed during the education programme. Furthermore, it was also suggested that certain competencies were more easily transferred during the training programme (Allison, 1997: 1, as quoted in Paisey & Paisey, 2001: 29; IFAC, 2004: 1; Garent, 1997, Raelin, 2000, Hancock, Howieson, Kavanagh, Kent, Segal & Tempone, 2009 and DeLange & Jackling, 2009, as quoted in Cargill, *et al.*, 2010: 16, 25; IFAC, IES 6, 2010f: 65), while certain researchers suggested that the education programme is most suited to deliver competencies (ICAEW, 2002: 2; Howieson, 2003: 70; Hyland, 1994, as quoted in Gammie & Kirkham, 2008: 362). Others suggested that a combination of the education and the training programmes are required to address competencies (IFAC, 2003b: 24; SAICA, 2008a). The objective of the section below was to solicit the views of academics as to which vehicles most effectively acquire/develop pervasive qualities and skills.

In the section, participants were asked to rank the effectiveness of the vehicles in acquiring/developing pervasive qualities and skills for CAs(SA). The ranking was from 1 (most effective) to 5 (least effective), and participants could use each number only once. The result of the section is set out in Table 6.30, and is presented from the most effective to the least effective based on the mean scores. Furthermore, the results have also been diagrammatically presented in Figure 6.2.

**Table 6.30 Academics' views on the vehicles that most effectively result in the acquisition/development of pervasive qualities and skills (n = 140):**

	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	M
Combination of the education and training programmes	47	27	35	21	10	2.43
Training programmes en route to qualifying as a CA(SA)	28	51	32	19	10	2.51
Post-qualification (working as a CA(SA))	33	27	22	44	14	2.85
SAICA-accredited education programmes en route to qualifying as a CA(SA)	30	17	29	29	35	3.16
Continuing professional development	2	18	22	27	71	4.05

Key: M = Mean



**Figure 6.2 Vehicles that most effectively result in the acquisition/development of pervasive qualities and skills**

Table 6.30 and Figure 6.2 show that academics are of the opinion that a combination of the education and the training programmes most effectively results in the acquisition/development of pervasive qualities and skills (mean = 2.43). The second and third most effective vehicles are perceived to be the training programme (mean = 2.51), followed by post-qualification (mean = 2.85). Ranked only in fourth place is the education programme (mean = 3.16). From the literature review it was clear that academics are expected to equip candidates with pervasive qualities and skills, as set out by SAICA in its principle instruction (SAICA, 2010b: 12). In addition to this, in SAICA's new accreditation criteria, the HOD will have to provide a statement to SAICA explaining how each pervasive quality and skill was addressed in the education programme. If a pervasive quality and skill was not addressed, the HOD will have to provide full motivation for exclusion in this regard (SAICA, 2011p: 25, 27, 30-32). Even though the education programme is only ranked in fourth position, academics are required to address all of the competencies in their education programmes as conveyed in SAICA's principle instruction and SAICA's new accreditation criteria above.

In the comments box at the end of the section, the following three comments were made by academics which may provide some insight into the low ranking given to the education programme:

I would think that a student is much more likely to gain these skills in their training at audit/accounting firms when doing articles.

I believe most of the pervasive skills are only acquired or developed during practical experience.

Pervasive skills should predominantly be acquired during the training contract, not at university. Firms are devolving their training costs to universities where it does not belong. Our job is to teach the technical stuff. The pervasive skills can only be observed indirectly when assessing the work of the student, but it is very difficult to teach it in large groups.

Post-qualification (working as a CA(SA)) was ranked highly by academics, while CPD was ranked in last position. It would be expected that both of these should have been ranked after the vehicles of combination of education and training programmes, training programmes and the education programme, considering that these take place after qualification as a CA(SA). At entry point into the profession, candidates are expected to have acquired/developed all of SAICA's competencies. During post-qualification (working as a CA(SA)), candidates would use the competencies in their work environment, while CPD allows CAs(SA) to maintain competence.

In an open-ended question pertaining to this theme, academics could comment whether there were any other vehicles that result in the acquisition/development of pervasive qualities and skills. Some academics posited that vacation work during the education programme is essential, as this allows students to interact in a professional environment where they would be expected to act with the necessary ethical behaviour and professionalism. Some academics were also of the view that everyday real-world decisions require problem-solving and analytical thinking, which provides an avenue to acquire/develop these competencies. In addition, family and social environments have also been indicated by academics as effective vehicles.

### 6.6.2 Academics' views on the vehicles that most effectively result in the assessment of pervasive qualities and skills

As already established in the previous section (section 6.6.1), there are diverse points of view on whether or not pervasive qualities and skills can be acquired/developed and assessed during the education programme. As with the previous section, the views of academics were solicited as to which vehicles most effectively result in the assessment of pervasive qualities and skills. In addition to the vehicles included in the section above, are SAICA's Part I and Part II examinations.

In the section, participants were asked to rank the effectiveness of the vehicles in assessing pervasive qualities and skills for CAs(SA). The ranking was from 1 (most effective) to 7 (least effective) and participants could use each number only once. The results are set out in Table 6.31, and are presented from the most effective to the least effective based on the mean scores. Furthermore, the results have also been diagrammatically presented in Figure 6.3.

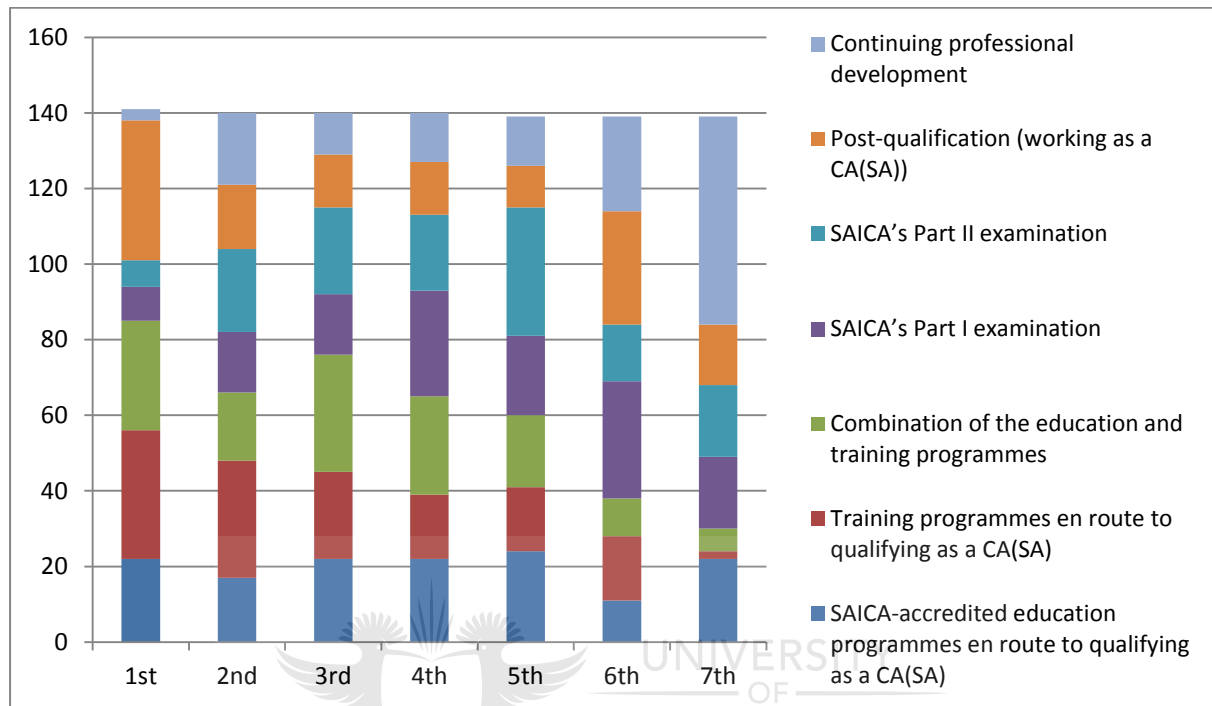
**Table 6.31 Academics' views on the vehicles that most effectively result in the assessment of pervasive qualities and skills:**

	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	M
Training programmes en route to qualifying as a CA(SA)	34	31	23	17	17	17	2	3.08
Combination of the education and training programmes	29	18	31	26	19	10	6	3.30
Post-qualification (working as a CA(SA))	37	17	14	14	11	30	16	3.71
SAICA-accredited education programmes en route to qualifying as a CA(SA)	22	17	22	22	24	11	22	3.93
SAICA's Part II examination	7	22	23	20	34	15	19	4.24
SAICA's Part I examination	9	16	16	28	21	31	19	4.46
Continuing professional development	3	19	11	13	13	25	55	5.22
N	141	140	140	140	139	139	139	

Key: M = Mean

The vehicles perceived to be most effective in the assessment of pervasive qualities and skills paint a very similar picture to the vehicles of acquisition/development (Table 6.30). Ranked in first position by academics is the training programme (mean = 3.08). A combination of the education and the training programmes (mean = 3.30) is ranked in second place, followed by post-qualification (mean = 3.71) in third place. The education programme, similarly to the results for acquisition/development methods (Table 6.30), is ranked in fourth position (mean = 3.93). Even though the education programme is ranked in only fourth position, academics are required to address all of the competencies in their education programmes, as conveyed in SAICA's principle instruction and SAICA's new accreditation criteria as set out in the previous section.

SAICA’s Part I and Part II examinations are ranked in only sixth and fifth position respectively. As already established in the literature and detailed in section 6.3.5, only 10 of the 25 competencies can be assessed in a case study examination similar to the revised Part I. This provides theoretical support for the low ranking of these two vehicles.



**Figure 6.3 Vehicles that most effectively result in the assessment of pervasive qualities and skills**

Post-qualification (working as a CA(SA)) was ranked highly by academics (third), while CPD was ranked in last position, as it was with acquisition/development (section 6.6.1). As already set out in the previous section, at entry point into the profession candidates are expected to have been assessed on all of the pervasive qualities and skills.

In an open-ended question pertaining to this theme, academics could comment on whether there were any other vehicles that result in the assessment of pervasive qualities and skills. Academics indicated that pervasive qualities and skills cannot be assessed, as “true assessment is very difficult”, and these can be assessed only through practical experience. Once again it is clear that academics’ view in this regard is not valid, as it has been demonstrated in the literature review that all pervasive qualities and skills can be assessed.

### 6.6.3 Academics' overall views on the delivery of pervasive qualities and skills

As already conveyed in this chapter, the literature provided diverse opinions on whether or not pervasive qualities and skills could be acquired/developed and assessed during the education programme. However, in its principle instruction and new accreditation criteria SAICA has stipulated that all pervasive qualities and skills must be addressed in the education programmes of academic providers, and HODs would have to provide a reason for the exclusion of any one of the competencies. With regard to the first five questions set out below, the views of academics were solicited on the extent to which pervasive qualities and skills can be transferred during the education and training programme.

As already detailed in section 6.5.10, specific competencies and pervasive qualities are interrelated and complementary in nature. For question six below, the views of academics as to whether universities should have separate courses/modules in the delivery of pervasive qualities and skills were ascertained.

With regard to question seven and question eight, the literature continually reflected the positive aspects of life-long learning to aspirant CAs(SA) (ICAI, 2009a: 5; ICAI, 2010f; SAICA, 2009a: 6/7; AICPA, 2010a; IFAC, 2010m: 19). In addition, pertaining specifically to question seven, in SAICA's new accreditation criteria it is asserted that HODs will have to provide a statement including the following with regard to life-long learning (SAICA, 2011o: 17/18; SAICA, 2011p: 31/32):

- Information on the development of life-long learning skills in the programme.
- Examples of methods used to promote the development of life-long learning skills.
- An evaluation of the effectiveness of methods used to develop life-long learning skills.
- Information on the variety of teaching and learning methods
- An evaluation of the variety of teaching and learning methods used (in relation to the unique learner profile).
- Any other information pertinent to the evaluation of this criterion.

From this it is clear that the competency of life-long learning will need specific emphasis in the education programme. The objective of question seven was to ascertain the views of academics on whether life-long learning is essential to students in ensuring they acquire/develop pervasive qualities and skills.



With regard to question eight, SAICA has expressly stipulated that the ability to be a life-long learner is essential in the demanding work environment of a CA(SA) (SAICA, 2011p: 31). The importance of life-long learning emerged clearly in the literature review, as conveyed earlier. Thus, the perspectives of academics were sought as to whether life-long learning is the hallmark of the CA profession.

A five-point Likert scale was used by participants to rate the statements presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

**Table 6.32 Academics' overall views on the delivery of pervasive qualities and skills:**

	1	2	3	4	5	n	M	Md	SD
1. Pervasive qualities and skills can be taught at university, similar to specific competencies	9	27	64	36	7	143	3.03	3.00	0.945
2. Lecturers at university are best suited to deliver pervasive qualities and skills to aspirant CAs(SA)	16	52	51	20	4	143	2.61	3.00	0.957
3. Students can attain professional competence at university	24	43	45	27	4	143	2.61	3.00	1.062
4. Training programmes offered during the practical experience period are best suited to deliver pervasive qualities and skills to aspirant CAs(SA)	1	5	20	54	62	142	4.20	4.00	0.863
5. The education programme and the training programme culminate in the attainment of professional competence	2	8	36	60	37	143	3.85	4.00	0.919
6. Universities should have separate courses/modules to deliver pervasive qualities and skills to aspirant CAs(SA)	28	27	33	42	13	143	2.90	3.00	1.277
7. Life-long learning is essential to students in ensuring they acquire/develop pervasive qualities and skills	2	4	11	53	73	143	4.34	5.00	0.847
8. Life-long learning is the hallmark of the chartered accountancy profession	1	2	19	46	75	143	4.34	5.00	0.815

Key: M = mean; Md = Median; and SD = Standard deviation

With regard to question one, the majority of academics (71%) either “agreed to a moderate extent” or to a “large extent” that pervasive qualities and skills can be taught at university. However, only 5% of academics “agreed completely” with the question. Nonetheless, SAICA has expressly stated that academic providers are expected to address all of the CA competencies. Even though not all academics “agreed completely” that pervasive qualities and skills can be taught at university, as with specific competencies, academics are still expected to address these competencies.

Similarly, in questions two and three, the majority of academics (36%) did not feel that lecturers are best suited to deliver pervasive qualities and skills. This is also evidenced by the low mean score of 2.61. There are also diverse views as to whether students can attain professional competence at

university, as indicated by the mixed selection of options by academics and a mean score of only 2.61. In contrast to this, the training programme is regarded by academics as best suited to deliver competencies, as indicated by the high mean score of 4.20. For question five, the majority of academics (68%) either “agreed completely” or “agreed to a large extent” that the education programme and the training programme culminate in the attainment of professional competence. The first three questions above once again provide evidence that the majority of academics are of the view that the education programme is not best suited for the transfer of pervasive qualities and skills. This is supported by the low mean scores for the first three questions respectively: 3.03, 2.61 and 2.61. In comparison to this, academics are of the opinion that the training programme is more suited in this regard, as indicated by the high mean score of 4.20. Academics’ perceptions in this regard is in agreement with their views as set out in Table 6.30 and Table 6.31, where a combination of the education and the training programmes, and the training programme were ranked in first and second place as the most effective vehicles to acquire/develop competencies, and in second and first place respectively for assessment. Correspondingly, based on the fourth place ranking by academics (Tables 6.30 and 6.31) the education programme is not considered the most effective vehicle for the acquisition/development and assessment of pervasive qualities and skills.

A valuable comment was received from one of the academics in the comments box at the end of the section: “I think there is a need for a platform for lecturers to share methods or techniques that they have found to be successful in terms of delivering pervasive qualities and skills to students, especially in larger classes”. In addition, another academic remarked that equipping candidates with pervasive qualities and skills “requires detailed pedagogical planning which I don’t think we as CAs(SA) (or equivalent) are sufficiently prepared to teach at times”.

What is apparent from question six are the varied responses as to whether universities should have separate courses/modules when addressing competencies. The majority of academics (29.4%) “agreed to a large extent” with this question, while 23.1% and 19.6% of academics “agreed to a moderate extent” and “did not agree at all” respectively. As already conveyed above, specific competencies and pervasive qualities and skills are interrelated and complementary in nature.

What can be deduced from question seven is that the majority of academics (51%) believe that life-long learning ensures that candidates acquire/develop pervasive qualities and skills, as they have “agreed completely” with the question. This is in agreement with the many other studies outlined in the literature review. The majority of academics (52.4%) “agreed completely” with question eight.

Thus academics' view in this regard emphasizes what has already been conveyed in the literature from a SAICA perspective.

## **6.7 Summary**

The chapter presented the findings of the research, which was conducted by way of a questionnaire. The biographical information in Part A of the questionnaire indicated that a good balance of academics providing instruction at an undergraduate and at an honours level completed the questionnaire (see Table 6.4). Likewise, the results represent views of academics from all of SAICA's specific competency areas (see Table 6.5). The vast majority of participants (84.6%), as reflected in Table 6.3, have obtained a CA(SA) qualification. Based on the biographical information, the research findings presented in this chapter can be considered representative of individual academic providers at SAICA-accredited academic programmes, who have knowledge of the CA(SA) qualification route.

In Part B the views of academics on the communication, support and guidance received from their departments and SAICA in equipping candidates with pervasive qualities and skills were solicited. The findings indicated that academics providing instruction to undergraduate candidates felt less supported by their departments and SAICA than their honours colleagues. Even though academics indicated that communication had taken place in their departments pertaining to SAICA's Competency Framework, less guidance was given by departments on how to deliver the pervasive qualities and skills in their courses/modules. In addition, academics indicated a need for guidance from SAICA about acquisition/development, but more importantly about assessment. It was also established that SAICA should provide regular update sessions in assisting academics to deliver pervasive qualities and skills. Many other research studies have pointed out that assessment dictates the chosen method of acquisition/development. This was once again apparent in the research findings.

In Part C academics' views on the factors that contribute to the successful delivery of pervasive qualities and skills and the barriers that impede academics in equipping candidates with competencies were sought. The three most important factors that could contribute to the successful delivery of pervasive qualities and skills were: SAICA's Competency Framework, a clear policy document issued by SAICA and the Detailed Guidance Document for Academic Programmes. SAICA would thus have to develop a clear policy document, as the other two documents are already in place. Interestingly, the top seven greatest barriers that impede academics in the delivery of

pervasive qualities and skills were all linked to active participation by candidates in the learning process, namely: limited contact time with students, willingness of students to interact in formal classes, classroom sizes, personal ability of students to interact in formal classes, availability of suitable mentors, willingness of students to interact in group classes, and personal ability of students to interact in group classes.

In Part D the views of academics on the 19 acquisition/development and the 17 assessment methods that equip candidates with SAICA's pervasive qualities and skills were solicited. The views of academics were sought on SAICA's pervasive qualities and skills in total, consisting of 25 competencies, and per category, namely: IA (ethical behaviour and professionalism) which includes eight competencies; IB (personal attributes) which includes 10 competencies; and IC (professional skills) which includes seven competencies. As unequivocally stated in the literature review, a range of methods must be applied in the delivery of competencies. The research findings also revealed that the views of academics were in agreement with this; as all of the delivery methods (19 acquisition/development and 17 assessment) were indicated by academics as methods that could be used in the transfer of the IA, IB and IC competencies. However, it was clear that academics should be informed as to the effectiveness of each delivery method, so that they can adopt a suitable array of delivery methods in ensuring that all competencies are covered during the education programme.

In Part E the views of academics as to the vehicles that most effectively facilitate the acquisition/development and assessment of pervasive qualities and skills were sought. Academics ranked the education programme in only fourth position out of a possible five and seven for acquisition/development and assessment respectively. Ranked above the education programme was the training programme, a combination of the education and the training programme, and post-qualification. In the literature review, it was emphasized that during the education programme academics must equip candidates with the pervasive qualities and skills as set out in SAICA's principle instruction and SAICA's new accreditation criteria. Therefore, academics are clearly not in compliance with SAICA's requirements in this regard, and should be informed that they are ultimately responsible for ensuring that all competencies are transferred prior to candidates sitting for the revised Part I.

Pervasive qualities and skills are also seen in isolation by academics. Many other studies have reflected that specific competencies and pervasive qualities and skills are interrelated. Academics should be made aware that specific competencies and pervasive qualities and skills must be

transferred simultaneously because of their complementary nature. The literature review conveyed the importance of life-long learning for aspirant CAs(SA), and academics reiterated this by indicating that life-long learning is the hallmark of the accounting profession. Furthermore, it was clear that candidates must be equipped with life-long learning to acquire/develop and be assessed on the pervasive qualities and skills.

From the research findings set out in the chapter, various recommendations have come to light, and these will be presented in the following chapter together with areas for future research.



# CHAPTER 7

## CONCLUSION, APPLICATION AND AREAS FOR FUTURE RESEARCH

### 7.1 Introduction

In this chapter the final conclusions and the recommendations from both the literature review and the empirical work are presented. These will add to the existing knowledge on pervasive qualities and skills. The final conclusions and recommendations will be presented in reference to the specific outcomes and specific objectives of this study as set out in Chapter 1, which has addressed the research problem. The limitations of the study as well as areas for future research will also be detailed in this chapter.

### 7.2 Research problem

In Chapter 1 it was conveyed that the research problem of this study was that no research had been performed on the views of individual academic providers at SAICA's accredited academic programmes on the pervasive qualities and skills, and on the methods that result in the transfer of these competencies. SAICA-accredited academic providers were tasked to address the pervasive qualities and skills as set out in the Competency Framework in their education programmes, in order to ensure that aspirant CAs(SA) are equipped with the competencies at entry point into the profession. Academic providers were previously involved in the transfer of a knowledge-based syllabus, but with the development of SAICA's Competency Framework, academic providers will have to address both specific competencies and pervasive qualities and skills. In total, academic providers have to address 25 pervasive qualities and skills, consisting of eight IA competencies, 10 IB competencies and seven IC competencies.

The specific outcomes of the research as detailed in Chapter 1 were:

- To provide SAICA-accredited academic providers and those aspiring to be accredited by SAICA with insight into the methods of acquisition/development and assessment that could be applied in addressing the pervasive qualities and skills in their education programmes.
- To provide constituencies in the accounting profession, and specifically SAICA, with the views of individual academics at SAICA-accredited academic programmes on methods that

could be applied in addressing pervasive qualities and skills in their qualification models up until candidates' entry point into the profession as CAs(SA), as well as the information on the perceptions of academic providers on some of the challenges associated with this debate.

The research problem and the specific outcomes in Chapter 1 were addressed by way of a literature review and by empirical work, which will be detailed below, and which is linked to the specific objectives, also presented in Chapter 1.

### **7.3 From the literature review**

In Chapter 1 it was noted that this study would benefit individual academics at SAICA-accredited academic programmes as well as those academic programmes aspiring to be accredited with SAICA, with the transfer of competencies in their education programmes. In addition, this study would assist SAICA in planning for the roll-out of the pervasive qualities and skills in its new qualification model. Considering the outcomes of the literature review and the empirical work, the recommendations emanating from this study will be split according to: **(a)** academic providers at SAICA-accredited academic programmes as well as academic providers at academic programmes aspiring to be accredited with SAICA **(b)** SAICA's accredited academic programmes, where recommendations will be made to the HODs, and **(c)** SAICA.

In addressing the research problem and the specific outcomes of this study, a comprehensive literature review was undertaken. The literature review addressed each specific objective which is detailed in Chapter 1 and has been reproduced below in the headings of sections 7.3.1 through to 7.3.12. The literature review pertaining to each specific objective, together with the recommendations, where applicable, will be reflected below.

#### **7.3.1 To present an understanding of the role that IFAC plays in the accounting profession, with specific reference to IFAC standards and practice statements that affect education, training and assessment in so far as they address the pervasive qualities and skills of SAICA**

IFAC, a worldwide professional accounting organization, is represented by 2.5 million accountants employed in public practice, industry and commerce, government and in academia, with 159 member bodies and 124 associate bodies. SAICA and CAGE member bodies are all members of IFAC. IFAC's mission is to establish and promote adherence to high-quality professional standards. In so

doing, IFAC through the IAESB focuses on developing IESs, IEPs and information papers that enhance the education on the qualification of professional accountants. These documents provide firm guidance for good practice to IFAC member bodies in ensuring the provision of high-quality professional accountants. Thus, member bodies' qualification models should be aligned to IFAC's documents.

IFAC allows its member bodies discretion in structuring their own qualification models. But member bodies must comply with a compliance programme through the submission of SMOs to confirm that they support the work of IFAC in ensuring the development and improvement of the accounting profession worldwide. In its latest action plan, SAICA provided proof that it complies with IFAC's SMO 2 and confirmed in its action plan objective that it will continue to ensure compliance with the IESs, and that any revisions done to the qualification programme will be done with reference to the IESs.

The IESs provide three competence areas that professional accountants should be equipped with at entry point into the profession. These areas consist of professional knowledge, professional skills and professional values, ethics and attitudes. The latter two areas represent SAICA's pervasive qualities and skills, and consequently are the focus of this study. The IESs provide firm guidance on professional skills and professional values, ethics and attitudes, which are pertinent to SAICA's new qualification model, which is inclusive of pervasive qualities and skills.

***Recommendation:***

***(b) HODs could use the IESs, IEPs and information papers to assist their departments in formulating policy documents which address the provision of high-quality professional accountants.***

**7.3.2 To document the inclusion of the pervasive qualities and skills in accounting bodies' qualification frameworks, by providing a literature review of the pervasive qualities and skills in IFAC's standards, in SAICA's Competency Framework, in CAGE member bodies' syllabi and other pervasive qualities and skills as identified in the accounting profession**

As previously mentioned, IFAC has three areas of competence. One of these, professional knowledge, in essence comprises technical knowledge. IFAC expressed the view that professional skills and professional values, ethics and attitudes are more important than technical knowledge. However, it must be noted that all three areas of competence are required in order for candidates to



qualify as professional accountants, and are interlinked and complementary in nature. Therefore, all three of IFAC's areas of competence were detailed. Similarly, SAICA's specific competencies and pervasive qualities and skills were also presented, as this provides a comprehensive view of all competencies required in demonstrating competence as a CA(SA). Given that competencies are all intertwined, it was argued that specific competencies and pervasive qualities and skills should be delivered simultaneously. As a result, the delivery methods used during the transfer of specific competencies could equally be applied in the transfer of pervasive qualities and skills.

Given SAICA's reciprocal agreements with the CAGE member bodies, attention was also paid to the incorporation by these bodies of pervasive qualities and skills into their qualification models. Like IFAC and SAICA, CAGE's member bodies have also moved away from a purely knowledge-based syllabus to a qualification model inclusive of both specific competencies and pervasive qualities and skills.

In addition, the inclusion of pervasive qualities and skills in other accounting bodies' qualification models and in the accounting profession was discussed. The inclusion of pervasive qualities and skills in IFAC's documents, CAGE member bodies' and other accounting bodies' qualification models and in the accounting profession provided evidence of the importance of pervasive qualities and skills to the profile of professional accountants.

***Recommendations:***

***(a)*** A greater awareness needs to be created among academic providers that specific competencies and pervasive qualities and skills are intertwined and integrated; and that the latter competencies are more easily addressed when transferring specific competencies during the education programme.

***(a + b)*** The importance of pervasive qualities and skills to aspirant CAs(SA) should be stressed to academic providers and HODs alike.

**7.3.3 To compare SAICA's pervasive qualities and skills to IFAC's professional skills and professional values, ethics and attitudes**

Like IFAC, SAICA also has professional knowledge, professional skills and professional values, ethics and attitudes as part of its qualification model. However, SAICA categorizes these competencies differently to IFAC's categorization. It must be borne in mind that SAICA has not replicated IFAC's competencies, but has devised its own.

A matching exercise was performed by comparing SAICA's pervasive qualities and skills to IFAC's professional skills and professional values, ethics and attitudes. The matching exercise revealed that SAICA has a total of 25 pervasive qualities and skills, while IFAC has in excess of this number. However, in some instances more than one of SAICA's competencies, either jointly or individually, was matched to IFAC's competencies. Furthermore, SAICA's Competency Framework is aligned to IFAC, as all of SAICA's pervasive qualities and skills were matched to IFAC's professional skills and professional values, ethics and attitudes.

**Recommendations:**

*(c) The matching exercise could be used by SAICA in providing evidence to IFAC in SMO 2 that in terms of the pervasive qualities and skills its Competency Framework is aligned to IFAC's professional skills and professional values, ethics and attitudes. In addition, SAICA can emphatically state in SMO 2 that the revisions made to the new qualification model pertaining to the pervasive qualities and skills were made with reference to the IESs.*

**7.3.4 Through the use of a literature review, to identify methods of acquisition/development and assessment as recognized by IFAC, applied by CAGE member bodies and used in the accounting profession to equip candidates with pervasive qualities and skills**

IFAC has given firm guidance to member bodies in its IESs, IEPs and information papers on the transfer methods that can be applied in the delivery of high-quality professional accountants, by addressing professional skills and professional values, ethics and attitudes. The methods identified in IFAC's documents that address professional skills and professional values, ethics and attitudes were presented.

Given SAICA's reciprocity agreements with CAGE member bodies, the delivery methods applied by these bodies in addressing pervasive qualities and skills during the qualification process were also detailed. These methods also result in the delivery of high-quality professional accountants, as CAGE member bodies, similarly to SAICA, would have to comply with IFAC's compliance programme. In addition, other delivery methods applied in the accounting profession and in related accounting literature were also presented.

All the delivery methods identified based on IFAC, CAGE member bodies and other delivery methods in the accounting profession were collectively referred to as international best-practice methods.

**Recommendations:**

*The matching exercise as detailed in section 7.3.3 provided evidence that SAICA's competencies are aligned to IFAC's competencies. Given this information, IFAC's delivery methods can be directly applied in addressing SAICA's pervasive qualities and skills.*

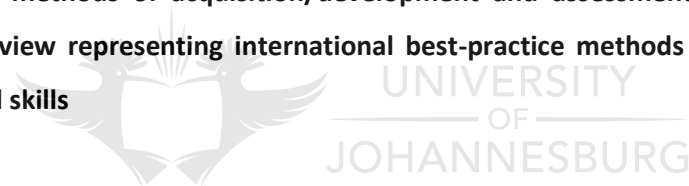
**(a + b + c)** *Academic providers, HODs and SAICA should be provided with the matching exercise.*

**(a)** *The matching exercise, combined with IFAC's IESs, IEPs and information papers, will assist academic providers in using suitable delivery methods to address the pervasive qualities and skills that result in the provision of high-quality professional accountants.*

**(b)** *The matching exercise, combined with IFAC's IESs, IEPs and information papers will assist HODs in formulating policies pertaining to the transfer of SAICA's pervasive qualities and skills, and in the provision of high-quality professional accountants.*

**(c)** *Amendments could be made to SAICA's new accreditation criteria. These amendments could include IFAC's delivery methods which result in the delivery of high-quality professional accountants, and in the transfer of pervasive qualities and skills.*

**7.3.5 To map the methods of acquisition/development and assessment as identified in the literature review representing international best-practice methods to SAICA's pervasive qualities and skills**



The international best-practice methods were mapped to SAICA's pervasive qualities and skills, with specific reference to whether each method would assist in the acquisition/development and/or assessment of these competencies. The mapping exercise entailed listing SAICA's pervasive qualities and skills, and then identifying, based on the researcher's professional judgement, the acquisition/development and/or assessment methods that results in equipping candidates with pervasive qualities and skills.

Flowing from this, 19 acquisition/development and 17 assessment methods were identified in the literature review. The acquisition/development methods are: annotated bibliographies and book reviews; case studies; computer-based activities; discussions; guest speakers; individual assignments completed during class; individual homework assignments; internet research; lectures; library research; mentorship programmes; narratives; organized visits to workplaces as part of the formal academic programme; peer assessment; portfolios; presentations by students; role-playing exercises; self-assessment; and small-group and collaborative learning exercises. The assessment methods are: annotated bibliographies and book reviews; case studies; case studies and objective

testing conducted jointly; case-study group assignments; computer-based activities; critical incident accounts; direct observation; discussions; essays; extended computational exercises; objective testing; online forums; peer assessment; portfolios; presentations by students; self-assessment; and small-group and collaborative learning exercises.

**Recommendations:**

*(a) The mapping exercise provides a host of methods which could be applied in addressing each individual pervasive quality and skill. Consequently, academic providers could consult the mapping exercise when addressing a specific pervasive quality and skill.*

*(b) HODs could consult the mapping exercise when formulating policies pertaining to the acquisition/development and assessment of pervasive qualities and skills, and which methods could best be used for each individual competency.*

*(c) Amendments could be made to SAICA's new accreditation criteria, by including not only IFAC's delivery methods, but also methods used by CAGE member bodies and methods applied in the accounting profession. SAICA could also provide guidance to its accredited academic programmes on which delivery methods specifically address each individual pervasive quality and skill based on the mapping exercise.*

**7.3.6 To further refine the mapping exercise above, by determining how many of the pervasive qualities and skills in totality and per category can be acquired/developed and/or assessed by each of the methods representing international best-practice**

The mapping exercise was further refined into various coverage exercises to determine how many of the pervasive qualities and skills could be acquired/developed and/or assessed by the 19 acquisition/development and the 17 assessment methods. The coverage exercises entailed listing the 19 acquisition/development and the 17 assessment methods as obtained from the mapping exercise, and then determining the number of times the delivery method could be used in addressing SAICA's pervasive qualities and skills in totality and per category. The outcome of the coverage exercises ascertained which delivery methods could be applied in covering the largest range of pervasive qualities and skills. The result of this is set out in Tables 7.1 and 7.2, which contain extracts from the coverage exercises in Chapter 3.

**Table 7.1** Number of pervasive qualities and skills covered in totality and per category based on the 19 acquisition/development methods:

Methods of acquisition/development	Coverage In totality	Coverage for category IA	Coverage for category IB	Coverage for category IC
Annotated bibliographies and book reviews	5/25	0/8	1/10	4/7
Case studies	25/25	8/8	10/10	7/7
Computer-based activities	4/25	0/8	1/10	3/7
Discussions (interactive classes)	18/25	8/8	5/10	5/7
Guest speakers	16/25	8/8	4/10	4/7
Individual assignments during class	5/25	0/8	1/10	4/7
Individual homework assignments	5/25	0/8	1/10	4/7
Internet research	2/25	0/8	1/10	1/7
Lectures	11/25	8/8	1/10	2/7
Library research	4/25	0/8	1/10	3/7
Mentorship programmes	17/25	8/8	5/10	4/7
Narratives	14/25	8/8	4/10	2/7
Organized visits to workplaces as part of the formal academic programme	1/25	0/8	1/10	0/7
Peer assessment	16/25	8/8	4/10	4/7
Portfolios	25/25	8/8	10/10	7/7
Presentations by students	23/25	8/8	10/10	5/7
Role-playing exercises	19/25	8/8	6/10	5/7
Self-assessment	9/25	0/8	6/10	3/7
Small-group and collaborative learning exercises	20/25	8/8	6/10	6/7

Case studies and portfolios independently could cover all 25 competencies in terms of acquisition/development. Furthermore, in respect of category IA, IB and IC 11, 19 and 18 acquisition/development methods can be used in the transfer of competencies.

In respect of category IA, the acquisition/development methods that cover all of the IA competencies individually in the context of this study are: case studies, discussions, guest speakers, lectures, mentorship programmes, narratives, peer assessment, portfolios, presentations by students, role-playing exercises, and small-group and collaborative learning exercises. As regards category IB, the acquisition/development methods that cover all the IB competencies individually

are: case studies, portfolios and presentation by students. Lastly, in addressing category IC, the following acquisition/development methods individually cover all the IC competencies: case studies and portfolios.

**Table 7.2 Number of pervasive qualities and skills covered in totality and per category based on the 17 assessment methods:**

Methods of assessment	Coverage In totality	Coverage for category IA	Coverage for category IB	Coverage for category IC
Annotated bibliographies and book reviews	8/25	1/8	3/10	4/7
Case studies	24/25	8/8	9/10	7/7
Case studies and objective testing conducted jointly	6/25	0/8	1/10	5/7
Case-study group assignments	14/25	8/8	4/10	2/7
Computer-based activities	4/25	0/8	1/10	3/7
Critical incident accounts	25/25	8/8	10/10	7/7
Direct observation	25/25	8/8	10/10	7/7
Discussions (interactive classes)	14/25	8/8	4/10	2/7
Essays	11/25	5/8	1/10	5/7
Extended computational exercises	4/25	0/8	0/10	4/7
Objective testing	18/25	8/8	5/10	5/7
Online forums	14/25	8/8	4/10	2/7
Peer assessment	25/25	8/8	10/10	7/7
Portfolios	25/25	8/8	10/10	7/7
Presentations by students	13/25	8/8	1/10	4/7
Self-assessment	25/25	8/8	10/10	7/7
Small-group and collaborative learning exercises	20/25	8/8	6/10	6/7

With regard to critical incident accounts, direct observation, peer assessment, portfolios and self-assessment these assessment methods cover all 25 competencies. Furthermore, in respect of categories IA, IB and IC, 14, 16 and 17 assessment methods respectively can be used in the delivery of competencies.

As regards assessment, the methods that cover all the IA competencies individually in the context of this study are: case studies, case-study group assignments, critical incident accounts, direct

observation, discussions, objective testing, online forums, peer assessment, portfolios, presentations by students, self-assessment, and small-group and collaborative learning exercises. In respect of category IB, the assessment methods that cover all the IB competencies individually are: critical incident accounts, direct observation, peer assessment, portfolios and self-assessment. Lastly, in addressing category IC, the following assessment methods individually cover all the IC competencies: case studies, critical incident accounts, direct observation, peer assessment, portfolios and self-assessment.

What is apparent in Tables 7.1 and 7.2 is that certain delivery methods cover a larger range of competencies than other delivery methods and that a variety of methods can be applied in the delivery of all the pervasive qualities and skills.

**Recommendations:**

**(a + b + c)** Academic providers, HODs and SAICA should be provided with a summary of the coverage exercises as detailed in Tables 7.1 and 7.2 above.

**(a + b + c)** The coverage exercises will highlight the variety of delivery methods that can be applied in the transfer of all three categories of pervasive qualities and skills.

**(a)** The coverage exercises could be consulted by academic providers in addressing the largest range of competencies. Academic providers, by using the coverage exercises could ascertain which methods are most practical to use in their department, based on some of the following factors: the number of students in their subject area/areas; the classroom sizes; contact time with students; the availability of technology to students; and the availability of suitable mentors.

**(b)** HODs could consult the coverage exercises when formulating policies pertaining to the acquisition/development and assessment of pervasive qualities and skills. By using the coverage exercises HODs could determine which methods are most practical to use in their department, based on the following factors: the number of students in the department; the classroom sizes; academic providers' contact time with students; the availability of technology to students; and the availability of suitable mentors.

**(c)** The coverage exercises provide clear guidance to SAICA on the competencies that can be assessed in a case study examination. SAICA should take cognizance of this in setting its revised Part I and Part II. Furthermore, SAICA through its specimen questions can accurately guide academic providers on the competencies that can be delivered using case studies by applying the mapping exercise and coverage exercises.

**7.3.7 To document the work of the two SAICA workgroups pertaining to the acquisition/development and assessment of pervasive qualities and skills as at the end of December 2011**

SAICA, with the assistance of two workgroups, embarked on a project of reassessing Part I and Part II in light of the development of the Competency Framework. The two SAICA workgroups consisted of academic providers, CAs(SA) in the accounting profession, key role-players in the accounting profession, educationalists and the SAICA secretariat.

As at the end of December 2011, the Part I workgroup had finalized its recommendations to SAICA which were detailed in the draft Guidelines Part I document. This document had not been approved by SAICA's board at the end of the December 2011. The Part II workgroup was still in the process of finalizing the draft Guidelines Part II document in 2012. The reason for this is that many of the Part II workgroup's recommendations were reliant on the recommendations made by the Part I workgroup and the approval thereof by SAICA's board.

Consequently, as at the end of December 2011, the draft Guidelines Part I and draft Guidelines Part II were still in draft format and SAICA had not taken a firm position on the delivery methods that result in the transfer of competencies. However, the recommendations included in the draft Guidelines Part I, draft Guidelines Part II and the specimen questions were reflected on to provide the views of the two SAICA workgroups on the acquisition/development and assessment of the pervasive qualities and skills.

In May 2011, the Part I workgroup released its specimen questions and the draft Guidelines Part I to HODs. The specimen questions were developed in order to guide universities as to the type of questions and the format of assessment that can be expected in the revised Part I. The specimen questions, which consisted of a case study, detailed that the following competencies could be assessed: adheres to the rules of professional conduct; protects the confidentiality of information; manages time effectively; obtains information; examines and interprets information and ideas critically; solves problems and makes decisions; communicates effectively and efficiently; understands the national and international environment; understands basic legal concepts; and understands the impact of IT.



In addition to this, in the draft Guidelines Part I and the draft Guidelines Part II, SAICA took the view that all competencies pertaining to category IA and IB could not be directly assessed in the revised Part I and Part II. However, SAICA remarked that some of the IA and IB competencies could be indirectly assessed through the act of writing the revised Part I and Part II. These competencies were: time management, acts with honesty and integrity and self-manages. The literature review, based on international best-practice, conveyed that only nine of the 10 IB competencies, except for the competency self-manages, could be assessed using a case study. Clearly all 10 IB competencies can be assessed using case studies based on a SAICA perspective and international best-practice.

As regards category IC, the draft Guidelines Part I and the draft Guidelines Part II conveyed the point that all competencies can be assessed in a case study when specific competency areas are being tested. With regard to communication skills, in its documents SAICA indicated that up to a maximum of 10% of the overall marks would be allocated to effective and efficient communication. Thus, the importance of this competency was highlighted by SAICA.

**Recommendations:**

*The mapping exercise provides a host of methods which can be used in the acquisition/development of communication skills: annotated bibliographies and book reviews, case studies, discussions, guest speakers, individual assignments during class, individual homework assignments, mentorship programmes, peer assessment, portfolios, presentations by students, role-playing exercises, self-assessment and small-group and collaborative learning exercises. Furthermore, the mapping exercise also provides the assessment methods that can be applied in addressing communication skills namely: annotated bibliographies and book reviews, case studies, case studies and objective testing conducted jointly, computer-based activities, critical incident accounts, direct observation, essays, presentations by students, peer assessment, portfolios, self-assessment and small-group and collaborative learning exercises.*

**(a)** *Greater focus is required by academic providers during the education programme pertaining to communication skills; given that 10% of the overall marks in the revised Part I will be allocated to this competency. Academic providers could consult the delivery methods (as detailed above) in the mapping exercise that specifically address communication skills.*

**(b)** *HODs could consult the delivery methods (as detailed above) in the mapping exercise when formulating policies pertaining to the acquisition/development and assessment of communication skills.*

**(c)** *SAICA could provide guidance to academic providers on the delivery methods (as detailed above)*

*in the mapping exercise that address communication skills during the education programme.*

**7.3.8 To document SAICA's new accreditation criteria, as it stands at the end of December 2011, with regard to the delivery methods used in addressing the pervasive qualities and skills**

SAICA's new accreditation criteria were still in draft form as at December 2011. However, the recommendations therein were reflected on to provide SAICA's views on the acquisition/development and assessment of the pervasive qualities and skills.

SAICA will accredit the education programme through a process of a self-evaluation and by monitoring visits. During the self-evaluation, the HOD will have to provide evidence to SAICA that the accreditation criteria have been met. During the monitoring visit, SAICA will establish whether the self-evaluation is valid and sufficient. The self-evaluation will take place on an annual basis and the monitoring visit will take place at least every five years.

It was emphatically conveyed that all pervasive qualities and skills, as informed by the Competency Framework, should be addressed in the education programme. It was unequivocally stated that the education programme should comprehensively cover all competencies, since these will not all be assessed in the revised Part I and Part II. Furthermore, an array of delivery methods should be used to cater for the diverse group of learners and to cater for the various competencies that candidates need to be equipped with at entry point into the profession. SAICA reiterated that a case study will be the delivery method used for the revised Part I and Part II.

The importance of life-long learning was highlighted. In addition, SAICA conveyed the view that a variety of methods should be applied in addressing this competency and gave specific guidance on methods that can be used.

***Recommendations:***

*The delivery methods as detailed in SAICA's new accreditation criteria that could be applied in the delivery of life-long learning are: case studies, computer-based activities, discussion, narratives, role-playing exercises and small-group and collaborative learning exercises. In addition to the methods identified above, there are extra methods (based on the mapping exercise) that can be used in the acquisition/development of life-long learning namely: portfolios, presentations by students and self-assessment. For assessment, the mapping exercise indicated that the following additional methods*

*could also be applied: critical incident accounts, direct observation, peer assessment, portfolios and self-assessment.*

*(a) Academic providers could apply a range of the delivery methods from either SAICA's perspective or the delivery methods listed in the mapping exercise.*

*(b) HODs could consult the delivery methods (as detailed above) in the mapping exercise and the delivery methods from a SAICA perspective when formulating policies pertaining to the acquisition/development and assessment of life-long learning.*

*(c) Amendments to SAICA's accreditation criteria could be made to include the delivery methods (as detailed above) in the mapping exercise.*

### **7.3.9 To map the methods of acquisition/development and assessment as identified in the literature from a SAICA perspective to the pervasive qualities and skills**

Various delivery methods, from a SAICA perspective, were identified in the Part I workgroup's specimen questions, the draft Guidelines Part I, draft Guidelines Part II and SAICA's new accreditation criteria. The delivery methods, from a SAICA perspective, were mapped to the pervasive qualities and skills, with specific reference to whether each method would assist in the acquisition/development and/or assessment of these competencies. The mapping exercise entailed listing the pervasive qualities and skills, and then identifying, based on the researcher's professional judgement, the acquisition/development and/or assessment methods that results in equipping candidates with pervasive qualities and skills.

Flowing from this, six acquisition/development and assessment methods were identified in SAICA's documents. These delivery methods in the context of this study are: case studies, computer-based activities, discussions, narratives, role-playing exercises and small-group and collaborative learning exercises.

#### **Recommendations:**

*(a) Academic providers could consult the mapping exercise from a SAICA perspective when addressing a particular pervasive quality and skill.*

*(b) HODs could consult the mapping exercise from a SAICA perspective when formulating policies pertaining to the acquisition/development and assessment of a particular pervasive quality and skill.*

**7.3.10 To further refine the mapping exercise from a SAICA perspective above, by determining how many of the pervasive qualities and skills in totality and per category could be acquired/developed and/or assessed by each of the SAICA methods**

The mapping exercise, from a SAICA perspective, was further refined into various coverage exercises to determine how many of the pervasive qualities and skills could be acquired/developed and/or assessed by the six acquisition/development and assessment methods. The coverage exercises entailed listing the six acquisition/development and assessment methods as obtained from the mapping exercise, and then determining the number of times the delivery methods could be used in addressing SAICA’s pervasive qualities and skills in totality and per category. The outcome of the coverage exercises ascertained which delivery methods could be applied in covering the largest range of pervasive qualities and skills. The result of this is set out in Tables 7.3 and 7.4, which contain extracts from the coverage exercises in Chapter 4.

**Table 7.3 Number of pervasive qualities and skills covered in totality and per category based on the six acquisition/development methods, from a SAICA perspective:**

<b>Methods of acquisition/development</b>	<b>Coverage in totality</b>	<b>Coverage category IA</b>	<b>Coverage category IB</b>	<b>Coverage category IC</b>
Case studies	4/25	1/8	1/10	2/7
Computer-based activities	1/25	0/8	1/10	0/7
Discussions (interactive classes)	2/25	0/8	1/10	1/7
Narratives	1/25	0/8	1/10	0/7
Role-playing exercises	1/25	0/8	1/10	0/7
Small-group and collaborative learning exercises	3/25	0/8	2/10	1/7

From a SAICA perspective, only one of the acquisition/development methods can be used in addressing category IA. As regards category IB, all six acquisition/development methods can be addressed in transferring the IB competencies. With regard to category IC, only three acquisition/development methods can be used in the delivery of the IC competencies. However, what is evident from Table 7.3 is that not all competencies are addressed using the delivery methods from a SAICA perspective.

**Table 7.4** Number of pervasive qualities and skills covered in totality and per category based on the six assessment methods, from a SAICA perspective:

Methods of assessment	Coverage in totality	Coverage category IA	Coverage category IB	Coverage category IC
Case studies	15/25	4/8	4/10	7/7
Computer-based activities	1/25	0/8	1/10	0/7
Discussions (interactive classes)	2/25	0/8	1/10	1/7
Narratives	1/25	0/8	1/10	0/7
Role-playing exercises	1/25	0/8	1/10	0/7
Small-group and collaborative learning exercises	3/25	0/8	2/10	1/7

From a SAICA perspective, only one of the assessment methods can be used in addressing category IA. For category IB, all six assessment methods can be addressed in transferring the IB competencies. With regard to category IC, only three assessment methods can be used in the delivery of the IC competencies. However, as Table 7.4 shows, all the IC competencies can be addressed using case studies. Nevertheless, not all the IA and IB competencies can be addressed using the delivery methods from a SAICA perspective.



**Recommendations:**

- (a) The coverage exercises highlight the delivery methods reflected in SAICA’s documents, and should therefore be applied by academic providers in the transfer of pervasive qualities and skills.*
- (b) HODs should consult the coverage exercises from a SAICA perspective when formulating policies pertaining to the acquisition/development and assessment of pervasive qualities and skills, as these methods are reflected in SAICA’s documents.*
- (c) Amendments to SAICA’s accreditation criteria could be made to include the delivery methods in the mapping exercise and the coverage exercises based on international best-practice.*

**7.3.11 To contrast the mapping from a SAICA perspective to international best-practice mapping, and to contrast the coverage exercises from a SAICA perspective with international best-practice coverage exercises**

The literature review revealed that 19 acquisition/development and 17 assessment methods could be used in the transfer of competencies. However, the documents from a SAICA perspective identified only six delivery methods. What is apparent is that a case study is the dominant

acquisition/development and assessment method from a SAICA perspective, as it is applied for all three categories of pervasive qualities and skills. The literature review identified that case studies effectively acquire/develop and assess 25 and 24 of the pervasive qualities and skills respectively. The only competency that could not be assessed using a case study, in the literature review was self-manages. However, SAICA has emphatically conveyed that this competency can be indirectly assessed when writing the revised Part I and Part II. Thus, all competencies can be assessed using a case study. Thus, SAICA is on course by prescribing this as a delivery method in its accreditation criteria.

SAICA has merely conveyed the view that case studies can be used in the acquisition/development and assessment of category IA. However, as is evident in SAICA's documents, an array of methods should be used. Even though case studies can address all the IA competencies, it is not sufficient to use only this method. Thus, the international best-practice methods should be applied. Accordingly, in totality an array of 11 and 14 acquisition/development and assessment methods respectively can be used in the transfer of category IA.

For category IB, SAICA has indicated that all six methods can be used in the acquisition/development and assessment. These are effective acquisition/development methods as presented in the literature review, as it was conveyed that 100% of the IB competencies can be covered using case studies; 10% by using computer-based activities, 50% by using discussions, 40% by using narratives, 60% by using role-playing exercises; and 60% by using small-group and collaborative learning exercises. Therefore, in totality based on the literature review and the delivery methods from a SAICA perspective, all 19 acquisition/development can be used to deliver category IB. With regard to assessment, case studies cover 90% of the IA competencies, computer-based activities 10%, discussions 40% and small-group and collaborative learning exercises 60%. Therefore, in totality based on the literature review and the delivery methods from a SAICA perspective, 16 of the 17 international best-practice assessment methods can be used to deliver category IB, and two additional methods from a SAICA perspective namely: narratives and role-playing exercises.

With regard to category IC, SAICA has indicated that case studies, discussions and small-group and collaborative learning exercises can be applied in the acquisition/development of the IC competencies. All three of these delivery methods, as presented in the literature review, are effective, as they address seven, five and six of the IC competencies respectively. As regards assessment, SAICA has conveyed the view that case studies, discussions and small-group and

collaborative learning exercises could be applied. All three of these delivery methods, as presented in the literature review, are effective, as they assess seven, two and six of the IC competencies respectively. Consequently, in totality, from a SAICA perspective and following international best-practice, academic providers can use an array of 18 acquisition/development and 17 assessment methods in the transfer of category IC.

**Recommendations:**

*(a + b + c) A greater awareness should be created among academics, HODs and SAICA about the range and the number of methods that can be applied for the three categories of pervasive qualities and skills.*

**7.3.12 To document, analyse and report on the research conducted among individual academics at SAICA-accredited academic programmes on the methods that can be applied in acquiring/developing and assessing the pervasive qualities and skills and on some of the challenges associated with this debate**

Based on the findings of the literature review in Chapters 2 through to 4, a questionnaire was developed (presented in Chapter 5). The findings of the empirical work were set out in Chapter 6. The conclusions and recommendations based on the findings in Chapter 6 are detailed below; these also assisted in addressing the specific outcomes (section 7.2) of this study.

**7.4 From the empirical work**

This section will detail the conclusions and recommendations from the empirical work. However, it must be borne in mind that the empirical work cannot be viewed in isolation and thus reference will be made to the findings in the literature review.

Based on the findings in the literature review and the empirical work, certain themes were identified which will be detailed in the headings below. In addition, the questions in the empirical work which pertain to these themes will be reproduced below.

#### **7.4.1 Preparedness of academics not consistent across the four years of the education programme**

One of the key areas that was identified throughout the empirical work was that academic providers on the undergraduate programme are less familiar with the Competency Framework and the pervasive qualities and skills than academics providing instruction at an honours level. This was evidenced in several of the questions posed to academics, where academics lecturing at an undergraduate level indicated less awareness of the Competency Framework and the pervasive qualities and skills. In addition to this, academics providing instruction on the undergraduate programme indicated that they had received less communication, guidance and support from their departments and SAICA alike. The statements where the differences were evident between academics lecturing on the undergraduate programme compared to their honours' counterparts have been detailed below:

- 1) I am familiar with the content of SAICA's Competency Framework.
- 2) I am familiar with the pervasive qualities and skills as detailed in SAICA's Competency Framework.
- 3) I am expected to deliver pervasive qualities and skills to aspirant CAs(SA) in my course/module.
- 4) I am equipped to deliver pervasive qualities and skills to aspirant CAs(SA) in my course/module.
- 5) My department has communicated changes to me relating to the 2013 Part I examination which will assess pervasive qualities and skills.
- 6) My department has discussed in detail the roll-out of pervasive qualities and skills in the SAICA-accredited programmes we offer.
- 7) My department has discussed in detail the roll-out of pervasive qualities and skills in the course/module I teach.
- 8) My department has provided guidance to me on the acquisition/development of pervasive qualities and skills in the course/module I teach.
- 9) My department has provided guidance to me on the assessment of pervasive qualities and skills in the course/module I teach.
- 10) My department has incorporated pervasive qualities and skills in policy documents for SAICA-accredited programmes we offer.



- 11) SAICA has provided enough written guidance to lecturers on the acquisition/development of pervasive qualities and skills.
- 12) SAICA has provided enough written guidance to lecturers on the assessment of pervasive qualities and skills.
- 13) SAICA has communicated with me throughout the imminent Part I examination process about the Competency Framework.
- 14) SAICA should offer guidance to lecturers on the acquisition/development methods of pervasive qualities and skills in their courses/modules.
- 15) SAICA should offer guidance to lecturers on the assessment methods of pervasive qualities and skills in their courses/modules.
- 16) SAICA should have regular update sessions to lecturers about the delivery of pervasive qualities and skills.

**Recommendations:**

*(a) Academics should be informed that competence is a continual process and should be embedded as a foundation for candidates. Thus, regardless of the year that academics provide instruction on, they are equally responsible for ensuring candidates are equipped with the pervasive qualities and skills.*

*(b) HODs should standardise the communication, support and guidance given to academic providers providing instruction at an undergraduate level in line with given at an honours level. This will ensure that the preparedness of academics is consistent across all four years of the education programme.*

*(c) Similarly, SAICA should, through the HODs, ensure that the same level of communication, support and guidance is given to all academics. This will also ensure that all academics are equally prepared for delivering the pervasive qualities and skills.*

**7.4.2 Lack of detailed communication and guidance to academics on the roll-out of pervasive qualities and skills by their departments**

In the empirical work, academics indicated that they are aware of the expectation to deliver pervasive qualities and skills. However, academics indicated to a lesser extent that they are equipped to deliver these competencies. Furthermore, in the empirical work it was noticeable that the combined mean score decreased steadily from the results of the first question to the fifth question (as set out below). This provided evidence that departments have provided communication and guidance on the pervasive qualities and skills at a high level, but less communication and

guidance has been given at a detailed level, as supported by the results of the following five questions presented below:

- 1) My department has communicated changes to me relating to the 2013 Part I examination which will assess pervasive qualities and skills.
- 2) My department has discussed in detail the roll-out of pervasive qualities and skills in the SAICA-accredited programmes we offer.
- 3) My department has discussed in detail the roll-out of pervasive qualities and skills in the course/module I teach.
- 4) My department has provided guidance to me on the acquisition/development of pervasive qualities and skills in my course/module.
- 5) My department has provided guidance to me on the assessment of pervasive qualities and skills in my course/module.

**Recommendations:**

*(b) HODs should provide more communication and guidance on the roll-out of competencies in the education programme. Even more communication and guidance should be facilitated around the acquisition/development and assessment of pervasive qualities and skills in the specific subject areas.*

**7.4.3 Preparedness of academics on SAICA's accredited academic programmes not consistent**

In the empirical work, when the results across SAICA's accredited academic programmes were compared, it was evident that not all departments have provided equal communication, guidance and support to academics pertaining to the delivery of pervasive qualities and skills. This was supported by the responses to the following questions as listed below:

- 1) My department has communicated changes to me relating to the 2013 Part I examination which will assess pervasive qualities and skills.
- 2) My department has discussed in detail the roll-out of pervasive qualities and skills in the SAICA-accredited programmes we offer.
- 3) My department has discussed in detail the roll-out of pervasive qualities and skills in the course/module I teach.
- 4) My department has provided guidance to me on the acquisition/development of pervasive qualities and skills in the course/module I teach.

- 5) My department has provided guidance to me on the assessment of pervasive qualities and skills in the course/module I teach.
- 6) My department has incorporated pervasive qualities and skills in policy documents for SAICA-accredited programmes we offer.

**Recommendations:**

*(b) HODs should be informed that there are varying degrees of communication, guidance and support given by SAICA-accredited academic programmes. This should facilitate communication, guidance and support by HODs to academic providers.*

*(c) SAICA should be informed that there is varying communication, guidance and support given by the 15 accredited academic programmes. This can assist SAICA in accrediting the academic programmes based on its new accreditation criteria.*

#### **7.4.4 Inconsistent inclusion of the pervasive qualities and skills in the policy documents of departments**

In its new accreditation criteria SAICA has emphatically stated that departments' policy documents should include the competencies in the Competency Framework. In the empirical work, in the responses to the statement "my department has incorporated pervasive qualities and skills in a policy document for SAICA-accredited academic programmes we offer", it was apparent that not all departments have equally included the pervasive qualities and skills in a policy document.

**Recommendations:**

*(b) A greater awareness of the requirement should be created among HODs.*

*(c) SAICA should be informed that not all departments have equally included the competencies as set out in the Competency Framework in a policy document. This can assist SAICA in accrediting the academic programmes based on its new accreditation criteria.*

#### **7.4.5 SAICA's guidance in terms of acquisition/development and assessment**

Considering the results in the empirical work pertaining to the guidance that SAICA should provide about acquisition/development and assessment of the pervasive qualities and skills, it was evident that academic providers need guidance in this regard. It is, however, important to note that more

emphasis should be placed on the assessment of pervasive qualities and skills. These conclusions were supported by the results of the following questions presented below:

- 1) SAICA has provided enough written guidance to lecturers on the acquisition/development of pervasive qualities and skills.
- 2) SAICA has provided enough written guidance to lecturers on the assessment of pervasive qualities and skills.
- 3) SAICA should offer guidance to lecturers on the acquisition/development methods of pervasive qualities and skills in their course/module.
- 4) SAICA should offer guidance to lecturers on the assessment methods of pervasive qualities and skills in their course/module.
- 5) SAICA should have regular update sessions to lecturers about the delivery of pervasive qualities and skills.

**Recommendations:**

*(c) SAICA should provide written guidance to academic providers to assist with the methods of acquisition/development and assessment that can be applied in the transfer of pervasive qualities and skills. In addition, regular update sessions should also be conducted by SAICA to assist academic providers on the delivery of pervasive qualities and skills. In both written guidance and update sessions, SAICA should place more emphasis on the assessment of pervasive qualities and skills.*

#### **7.4.6 Method of assessment dictates the method of acquisition/development**

The literature review demonstrated that the methods of acquisition/development are influenced by the methods of assessment. This was echoed in the responses to the following two statements posed in the empirical work:

- 1) SAICA's specimen questions will influence the methods of acquisition/development that I use in my course/module.
- 2) The method of assessment dictates the method of acquisition/development I use in my course/module.

In addition, the responses to the statement "SAICA's specimen questions will influence the methods of assessment that I use in my course/module" also highlighted the point that academic providers

will be influenced by SAICA's specimen questions, as their success in Part I is linked to the method of assessment.

**Recommendations:**

*(a) Academic providers should be informed that SAICA's method of assessment should not be the overriding factor in deciding on the methods of acquisition/development; as academic providers are expected to transfer all the competencies detailed in the Competency Framework using a range of methods.*

*(c) SAICA must ensure that its specimen questions correctly reflect the type of questions and content as expected in the revised Part I and Part II. Furthermore, SAICA must correctly detail the pervasive qualities and skills that can be assessed in its specimen questions.*

**7.4.7 SAICA should not be prescriptive in terms of the methods of acquisition/development and assessment that must be applied by academic providers**

The empirical work, based on the results of the six questions listed below, provided evidence that academic providers do not want SAICA to prescribe methods of acquisition/development and assessment; but rather provide guidance in this regard.

- 1) SAICA should prescribe specific methods of acquisition/development that should be used in my course/module.
- 2) SAICA should prescribe specific methods of assessment that should be used in my course/module.
- 3) I should decide on the methods of acquisition/development that should be used in my course/module.
- 4) I should decide on the methods of assessment that should be used in my course/module.
- 5) SAICA should offer guidance to lecturers on the acquisition/development methods of pervasive qualities and skills in their course/module.
- 6) SAICA should offer guidance to lecturers on the assessment methods of pervasive qualities and skills in their course/module.

**Recommendations:**

*(c) SAICA should give written guidance to academic providers on the range of delivery methods that can be used in the acquisition/development and assessment of the pervasive qualities and skills. But*

*SAICA should not be prescriptive about the delivery methods that should be applied by academic providers in their education programmes. Furthermore, SAICA should convey to academic providers that even though the revised Part I and Part II will comprise a case study, academic providers are expected to use other delivery methods in addition to a case study.*

#### **7.4.8 Factors that contribute to the successful delivery of pervasive qualities and skills**

Academics were asked to rank specific factors that contribute to the successful delivery of pervasive qualities and skills during their course/module, and the following five factors were ranked in the five highest positions (presented from most successful to least successful): the content of the Competency Framework issued by SAICA; a clear policy document issued by SAICA; the content of the Detailed Guidance Document for Academic Programmes issued by SAICA; guidelines provided by the HOD, through a series of meetings; and guidelines issued by SAICA that would allow for academic freedom.

#### **Recommendations:**

*(b) Through a series of meetings, HODs should provide guidance to academic providers to ensure the successful delivery of pervasive qualities and skills.*

*(c) SAICA should develop a clear policy document on the transfer of pervasive qualities and skills. In addition, SAICA should provide guidelines to academic providers on the delivery of pervasive qualities and skills, but these guidelines should ensure academic freedom.*

#### **7.4.9 Barriers that impede active participation by students in the learning process**

Academics were asked to rate barriers that impact the delivery of pervasive qualities and skills, and the following barriers (listed from the greatest barrier to the smallest barrier) emerged from the closed list: limited contact time with students, willingness of students to interact in formal classes, classroom sizes, personal ability of students to interact in formal classes, availability of suitable mentors, willingness of students to interact in group classes and personal ability of students to interact in group classes. As conveyed in the discussion of the empirical work, these barriers are all connected to active participation by candidates in the education programme.

The literature review also revealed that active participation is essential in candidates being equipped with competencies. The responses to the following two statements were consistent with this view:

- 1) Active participation by students during class is essential in ensuring students acquire/develop pervasive qualities and skills.
- 2) Active participation by students during small-group sessions is essential in ensuring students acquire/develop pervasive qualities and skills.

**Recommendations:**

*(a) Academic providers should ensure that candidates are engaged in the learning process, as this will result in the transfer of competencies. The literature suggests that the following methods result in active participation by students: case studies, computer-based activities, discussions, guest speakers, peer assessment, portfolios, role-playing exercises, and small-group and collaborative learning exercises. Academics can use these methods during their education programmes.*

*(b) HODs should address the barriers listed above, as they restrict the delivery of pervasive qualities and skills and impede active participation by candidates during the education programme. This could involve the on-going communication at departments as to how the factors could be resolved by either: increasing academics' contact time with students, decreasing the number of students per classroom, provision of external mentors and increasing students' access to technology.*

*(c) SAICA should play its role in addressing the barriers listed above, as they restrict the delivery of pervasive qualities and skills and impede active participation by candidates during the education programme. This could involve SAICA using some of its members to act as mentors for students.*

#### **7.4.10 Barriers that restrict the delivery of pervasive qualities and skills**

In response to the same statements as detailed in section 7.4.9, academics also indicated that other barriers impede the transfer of pervasive qualities and skills. These included: limited time to incorporate competencies as a result of the forthcoming Part I examination, a full SAICA syllabus, lack of specific expertise in the department, student's access to technology and academic providers' ability to deliver pervasive qualities and skills.

**Recommendations:**

*(b) HODs should address the barriers listed above, as these restrict the delivery of pervasive qualities and skills. This could include consultation with academic providers or others who have specific expertise in the area of pervasive qualities and skills. In addition, additional communication, guidance and support could be given to assist academics in the delivery of pervasive qualities and skills.*

*(c) SAICA should play its role in addressing the barriers listed above, as these restrict the delivery of pervasive qualities and skills. There should be continual reflection by SAICA on whether changes are required in the CA(SA) syllabus, based on changes in the work environment and in the accounting profession at large.*

#### **7.4.11 Case studies must be applied in the transfer of pervasive qualities and skills**

From a SAICA perspective, the literature review demonstrated that the revised Part I and the Part II will comprise a case study. In addition, academic providers on the professional programme are expected to develop a multi-disciplinary case study on an annual basis. In accordance with this, academic providers, in response to the results from the following two statements, provided evidence that case studies would be used predominantly in the education programme:

- 1) The case study method will be used predominantly as an acquisition/development method in addressing pervasive qualities and skills in my course/module.
- 2) The case study method will be used predominantly as an assessment method in addressing pervasive qualities and skills in my course/module.

#### **Recommendations:**

*(a) Academic providers on the professional programme should be made aware that a multidisciplinary case study must be developed on an annual basis as set out in SAICA's new accreditation criteria.*

*(b) HODs on the professional programme should be made aware of this requirement in SAICA's new accreditation criteria.*

#### **7.4.12 Methods that can be applied in the acquisition/development and assessment of the pervasive qualities and skills**

In the discussion of the empirical work, it was clear that academics are currently using an array of delivery methods subsequent to the release of the Competency Framework. However, in some instances, based on the results, it appears that an insufficient number of academics are using a suitable array of methods to transfer competencies. The responses to the following statements supported this:



- 1) Indicate which methods of acquisition/development you use/used during your course/module before and after SAICA introduced the Competency Framework.
- 2) Indicate which methods of assessment you use/used during your course/module before and after SAICA introduced the Competency Framework.

In addition, when academics were asked which delivery methods could be applied when addressing categories IA, IB and IC; academics agreed that a variety of methods can be used in the transfer of all categories. However, in some instances, based on the results it appears that an insufficient number of academics view methods as suitable in the transfer of competencies. The responses to the following statements supported this:

- 1) Which of the methods listed below can result in the acquisition/development of the IA, IB and IC in your course/module.
- 2) Which of the methods listed below can result in the assessment of the IA, IB and IC in your course/module.

**Recommendations:**

*(a) As detailed in the recommendations in section 7.3.6, academic providers should be provided with a summary of the coverage exercises as detailed in Tables 7.1 and 7.2. The coverage exercises will highlight the variety of delivery methods that can be applied in covering the largest range of pervasive qualities and skills in totality and per category. In addition to this, by providing academic providers with the mapping exercise (section 7.3.5) academic providers will have a host of methods which could be applied in addressing each individual pervasive quality and skill. Consequently, if the delivery methods based on the coverage exercises do not cover a particular competency; academic providers could refer to the mapping exercise.*

*(b) Given that not enough academics are using a suitable array of methods to cover all the competencies in the Competency Framework, more consideration should be given to the mapping exercise and the coverage exercises by HODs in formulating policy documents pertaining to the acquisition/development and assessment of SAICA's pervasive qualities and skills.*

*(c) Amendments to SAICA's accreditation criteria can be made to include the delivery methods in the mapping exercise and the coverage exercises. This will guide academic providers in using a suitable array of delivery methods in addressing the pervasive qualities and skills in totality and per category.*

#### **7.4.13 Additional methods that can be applied in the acquisition/development and assessment of the pervasive qualities and skills**

In the empirical work, in response to the statement “provide information on the methods that your department wants you to use in delivering of pervasive qualities and skills to aspirant CAs(SA) in your course/module you teach”, peer assessment and portfolios were not listed by academics as acquisition/development methods, while critical incident accounts and direct observation were not listed by academics as assessment methods.

**Recommendations:**

*(a) Academic providers should be informed that peer assessments acquire/develop all the IA competencies, while portfolios acquire/develop all 25 competencies. Similarly, critical incident accounts and direct observation assess all 25 competencies.*

*(b) HODs should be informed that these methods should not be disregarded in the education programme of academic providers.*

#### **7.4.14 Specific competencies and pervasive qualities and skills are interrelated and complementary in nature**



In the literature review, from both an IFAC and SAICA perspective, it was clear that specific competencies and pervasive qualities and skills are interrelated and should be delivered simultaneously. In the empirical work, academics provided mixed responses to this, as evident in the results of the following two statements as presented below:

- 1) Pervasive qualities and skills can only be delivered together with SAICA-specific competencies.
- 2) Universities should have separate courses/modules to deliver pervasive qualities and skills to aspirant CAs(SA).

**Recommendations:**

*(a) As already detailed in section 7.3.2, a greater awareness needs to be created among academic providers that specific competencies and pervasive qualities and skills should be transferred simultaneously during the education programme.*

*(b) HODs should note in their policy documents that specific competencies and pervasive qualities*

*and skills are interrelated.*

*(c) SAICA should stress the importance of the complementary nature of its specific competencies and pervasive qualities and skills to HODs and academic providers alike.*

#### **7.4.15 Responsibility for the transfer of all competencies predominantly rests with academic providers**

In the literature review, from an IFAC perspective, it emerged that it is impractical to assess all competencies in a single examination, and consequently there should be continuous assessment before the final assessment. Furthermore, from a SAICA perspective it emerged that the responsibility for the transfer of all competencies rests more with academic providers during the education programme, than the training programme. In the empirical work, the following two questions were posed to academics: “which vehicles most effectively result in the acquisition/development of pervasive qualities and skills?” and “which vehicles most effectively result in the assessment of pervasive qualities and skills?” In relation to both questions, academics ranked the education programme only in fourth place, while the training programme had a higher ranking. In agreement with this, academics indicated that the training programme is more suited to the delivery of competencies than the education programme. This emerged in their responses to the five statements listed below:

- 1) Pervasive qualities and skills can be taught at university, similarly to specific competencies.
- 2) Lecturers at university are best suited to deliver pervasive qualities and skills to aspirant CAs(SA).
- 3) Students can attain professional competence at university.
- 4) Training programmes offered during the practical experience period are best suited to deliver pervasive qualities and skills to aspirant CAs(SA).
- 5) The education programme and the training programme culminate in the attainment of competence.

Furthermore, it was asserted by SAICA that the revised Part I and Part II cannot be expected to assess all competencies. The views of academics were consistent with this, based on the responses to the four statements listed below:

- 1) Some of the pervasive qualities and skills can be assessed in a SAICA standard-setting examination.
- 2) All of the pervasive qualities and skills can be assessed in a SAICA standard-setting examination.
- 3) Some of the pervasive qualities and skills can be assessed in a case study.
- 4) All of the pervasive qualities and skills can be assessed in a case study.

**Recommendations:**

*(a) A greater awareness needs to be created among academic providers that the onus for the delivery of pervasive qualities and skills rests predominantly on them. It should be highlighted to academic providers that Part I and Part II cannot assess all competencies, and thus academic providers will be responsible for ensuring that candidates have been equipped with these competencies before they sit for the revised Part I and Part II.*

*(b) HODs should emphasize to academic providers in their department that the task of ensuring candidates are equipped with competencies rests with them.*

*(c) There is obviously a misconception among academic providers that they are not ultimately responsible for equipping candidates with all competencies prior to the revised Part I and Part II. Thus, SAICA should be stronger in its message that the responsibility for the transfer of all competencies rests with academic providers during the education programme.*

#### **7.4.16 Life-long learning is essential to the delivery of pervasive qualities and skills**

The literature review continually reflected the positive aspects of life-long learning to aspirant CAs(SA), and academic providers confirmed this notion in their responses to the following statement: “life-long is essential to students in ensuring they acquire/develop pervasive qualities and skills”.

**Recommendations:**

*(a) Academic providers should emphasize the competency of life-long learning to candidates, as this will provide a foundation for CPD after candidates qualify as CAs(SA). Academics should embrace methods (as detailed in section 7.3.8) that encourage life-long learning among candidates.*

*(c) There should be continual reflection by SAICA on how life-long learning can be encouraged among candidates and its members alike.*

## **7.5 Application of the study**

As detailed earlier and presented in Chapter 1, it was argued that this study would benefit individual academics at SAICA-accredited programmes as well as those academic programmes aspiring to be accredited with SAICA, with the transfer of competencies in their education programmes. This study would also benefit SAICA in planning for the roll-out of the pervasive qualities and skills in its revised Part I and Part II. Both of these objectives were achieved.

In addition to the above, based on the conclusions and recommendations detailed in this chapter, it is evident that this study has wide application not only in SA, but also abroad. In the South African context, SAIPA is also a member body of IFAC and could similarly use elements of this study in producing high-quality professional accountants. ACCA and CIMA, as documented in the literature review, have also moved away from a knowledge-based syllabus. These bodies could also apply certain elements of this study in transferring pervasive qualities and skills. Globally, CAGE member bodies could all use this study, as they are all member bodies of IFAC and would be required to produce high-quality professional accountants. Accordingly, the accounting profession at large can benefit from the results of this study.

## **7.6 Areas for future research**

This study investigated the various challenges associated with the transfer of competencies as well as the delivery methods that can be used to convey SAICA's pervasive qualities and skills. Both of these research problems focus on the education programme. From the analysis in Chapter 6, it came to light from the perspective of academics that the training programme is viewed as a more effective vehicle than the education programme for the delivery of competencies. Furthermore, the literature review highlighted that the education and training programme both result in competence of a CA(SA). It would therefore be interesting to solicit the views of training officers at SAICA-accredited training programmes on the research problems set out above.

An in-depth analysis could be performed on the delivery methods used by academic providers on the undergraduate programme and the delivery methods applied by their honours counterparts. A further analysis could be performed on whether there is a difference in the delivery methods used by lecturers providing instruction on the various specific competency areas.



Another area for future research could be the investigation of the pervasive qualities and skills assessed in the revised Part I in 2013 and in the revised Part II in 2014. A comparison could be made between the competencies assessed for each specific competency area.

Lastly, this study did not consider whether it would be practical to use the 19 acquisition/development and the 17 assessment methods identified in this study in the academic providers' education programmes. Consequently, an area for future research would be to solicit the views of academic providers on the practicality of these methods in their education programmes.

## **7.7 Summary**

In conclusion, as set out in Chapter 1, no research had previously been performed on the views of individual academics at SAICA-accredited academic programmes on the delivery methods that result in the transfer of pervasive qualities and skills and the challenges associated with this debate. This study set out to address this research problem, and this has been achieved by way of a comprehensive literature review and empirical work.

The literature review culminated in two mapping exercises and several coverage exercises based on international best-practice and from the perspective of SAICA. This provided a sound platform for delivery methods that can be applied by academic providers in their education programmes, as well as by HODs in drafting policies that address SAICA's pervasive qualities and skills. Similarly, SAICA could amend its new accreditation criteria or provide additional written guidance on its accredited academic programmes, based on the international best-practice methods that can be applied in the acquisition/development and assessment of pervasive qualities and skills.

The empirical work highlighted the inconsistencies between academics providing instruction on the undergraduate programme and their honours counterparts. Furthermore, it was identified that academic providers need communication, support and guidance on the transfer of pervasive qualities and skills from HODs and SAICA alike. The communication, support and guidance should focus on the acquisition/development and assessment methods that can be used in the transfer of competencies during their course/module. It was also emphasized that academic providers should be made aware that competence is a continual process. Therefore, the onus to deliver all 25 competencies rests with the academic providers during their education programmes.

Lastly, the significance of this study for the accounting profession in SA and globally was presented, as were areas for future research that will add to knowledge on pervasive qualities and skills.



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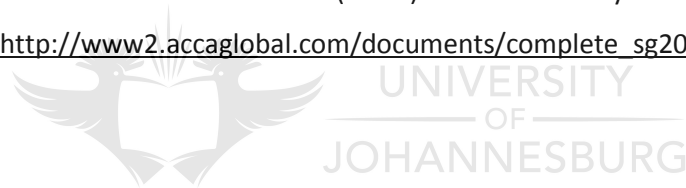
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# MASTER'S IN AUDITING

## PERVASIVE QUALITIES AND SKILLS - QUESTIONNAIRE

### INSTRUCTIONS:

Dear colleague

Your Head of Department has provided me with your details. I am a lecturer at the University of Johannesburg and am currently busy with my M Com (Auditing) by dissertation. The title of my dissertation is "The perceptions of accounting academics on the delivery of pervasive skills under the SAICA Competency Framework".

I am thus reliant on the views of fellow academics. I believe that this research will not only benefit the profession at large, but will also assist academic institutions, given that we are all involved in SAICA's accredited academic programmes.

Part of my research requires the completion of a questionnaire that will be distributed to lecturers who teach on SAICA-accredited programmes.

1. The questionnaire should not take longer than 15 minutes to complete and your response as a lecturer is critical to the success of this research.
2. Kindly complete the questionnaire by 23 May 2012.
3. You are encouraged to provide additional information that might be of relevance to this research in the comments boxes.
4. Should you wish to contact me, you can do so at 011 559 4053/083 484 1821 or alternatively via email: [mstrauss@uj.ac.za](mailto:mstrauss@uj.ac.za).

The questionnaire will include the terms acquisition/development, assessment and delivery. These terms have been defined below to assist you in answering the questionnaire.

- **Acquisition/development:** Forms of learning, other than assessment, that result in competence.
- **Assessment:** Forms of measurement or evaluation that result in competence.
- **Delivery:** Methods of acquisition/development and assessment that jointly result in competence.

Thank you in anticipation for your co-operation

Monique Strauss  
Senior Lecturer  
University of Johannesburg

### QUESTIONNAIRE

All information will be treated as confidential and will only be used to produce aggregate results.

**Part A – About me**

1. What is your highest academic qualification:

<i>BCom</i>	<input type="checkbox"/>	<i>BCom Honours</i>	<input type="checkbox"/>
<i>MCom</i>	<input type="checkbox"/>	<i>DCom/Phd</i>	<input type="checkbox"/>
<i>Other. Please specify</i>	<input type="checkbox"/>		
.....			

2. What is your gender:

<i>Male</i>	<input type="checkbox"/>	<i>Female</i>	<input type="checkbox"/>
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3. What professional qualifications have you obtained:

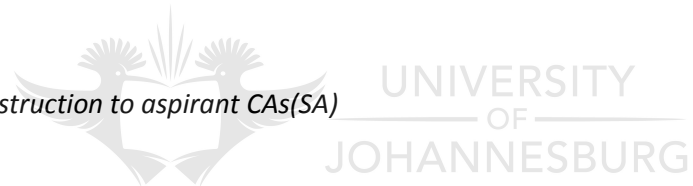
<i>CA(SA)</i>	<input type="checkbox"/>	<i>CIMA</i>	<input type="checkbox"/>
<i>ACCA</i>	<input type="checkbox"/>	<i>SAICPA</i>	<input type="checkbox"/>
<i>None</i>	<input type="checkbox"/>	<i>Other. Please specify</i>	<input type="checkbox"/>
.....			

4. At which level do you mainly provide instruction to aspirant CAs(SA):

<i>Undergraduate</i>	<input type="checkbox"/>
<i>Honours</i>	<input type="checkbox"/>
<i>I don't provide instruction to aspirant CAs(SA)</i>	<input type="checkbox"/>

5. In which subject area/areas do you mainly provide instruction to aspirant CAs(SA):

<i>Accounting and external reporting</i>	<input type="checkbox"/>
<i>Auditing and assurance</i>	<input type="checkbox"/>
<i>Financial management and management decision making and control</i>	<input type="checkbox"/>
<i>Strategy risk management and governance</i>	<input type="checkbox"/>
<i>Taxation</i>	<input type="checkbox"/>



### Part B – SAICA’s Competency Framework and me

1. Indicate the extent to which you agree with the following statements.

**As a lecturer ...**

	Agree completely	Agree to a large extent	Agree to a moderate extent	Agree to a lesser extent	Don't agree at all
I am familiar with the content of SAICA’s Competency Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I am familiar with the pervasive qualities and skills as detailed in SAICA’s Competency Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I am expected to <b>deliver</b> pervasive qualities and skills to aspirant CAs(SA) in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I am equipped to <b>deliver</b> pervasive qualities and skills to aspirant CAs(SA) in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 1:**





2. Indicate the extent to which you agree with the following statements.

**My department has ...**

	Agree completely	Agree to a large extent	Agree to a moderate extent	Agree to a lesser extent	Don't agree at all
Communicated changes to me relating to the 2013 SAICA Part I examination which will <b>assess</b> pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Discussed in detail the roll-out of pervasive qualities and skills in the SAICA-accredited programmes we offer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Discussed in detail the roll-out of pervasive qualities and skills in the course/module I teach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporated pervasive qualities and skills in policy documents for SAICA-accredited programmes we offer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provided guidance to me on the <b>acquisition/development</b> of pervasive qualities and skills in the course/module I teach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provided guidance to me on the <b>assessment</b> of pervasive qualities and skills in the course/module I teach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provided an expert to advise me on the <b>delivery</b> of pervasive qualities and skills in the course/module I teach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provided training to assist me in the <b>delivery</b> of pervasive qualities and skills in the course/module I teach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 2:**

3. Indicate the extent to which you agree with the following statements.

SAICA ...

	Agree completely	Agree to a large extent	Agree to a moderate extent	Agree to a lesser extent	Don't agree at all
Has provided enough written guidance to lecturers on the <b>acquisition/development</b> of pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has provided enough written guidance to lecturers on the <b>assessment</b> of pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has communicated with me throughout the imminent Part I examination process about the Competency Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Should offer guidance to lecturers on the <b>acquisition/development</b> methods of pervasive qualities and skills in their courses/modules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Should offer guidance to lecturers on the <b>assessment</b> methods of pervasive qualities and skills in their courses/modules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Places too much pressure on lecturers to <b>deliver</b> pervasive qualities and skills to aspirant CAs(SA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Should have regular update sessions to lecturers about the <b>delivery</b> of pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has considered whether it is practical to <b>deliver</b> pervasive qualities and skills at university to aspirant CAs(SA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has considered whether lecturers have sufficient skills to <b>deliver</b> pervasive qualities and skills to aspirant CAs(SA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 3:**

4. Indicate the extent to which you agree with the following statements.

	Agree completely	Agree to a large extent	Agree to a moderate extent	Agree to a lesser extent	Don't agree at all
SAICA's specimen questions will influence the methods of <b>acquisition/development</b> that I use in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SAICA's specimen questions will influence the methods of assessment that I use in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The method of assessment dictates the method of <b>acquisition/development</b> I use in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SAICA should prescribe specific methods of <b>acquisition/development</b> that should be used in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SAICA should prescribe specific methods of <b>assessment</b> that should be used in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I should decide on the methods of <b>acquisition/development</b> that should be used in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I should decide on the methods of <b>assessment</b> that should be used in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 4:**

**PART C – Pervasive qualities and skills and me**

1. Rank the following factors that may contribute to your successful **delivery** of pervasive qualities and skills in your course/module, by typing the numbers 1 (most important) to 10 (least important) in the column provided. Use the numbers 1 to 10 only once.

	<b>Rank</b>
The content of the Competency Framework issued by SAICA	
The content of the Detailed Guidance Document on Academic Programmes issued by SAICA	
A clear policy document issued by SAICA	
Guidelines issued by SAICA that would allow for academic freedom	
Specimen questions issued by SAICA	
Accreditation criteria issued by SAICA	
A clear policy document issued by your department	
Guidelines provided by your Head of Department, through a series of meetings	
Training provided by your department	
An expert provided by your department	

**Comments question 1:**

2. To what extent do you believe the following could be a barrier to you in **delivering** pervasive qualities and skills in your course/module?

	To a large extent	To a moderate extent	To a small extent	Not at all
Limited contact time with students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lack of specific expertise in your department on pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limited time left to incorporate pervasive qualities and skills as a result of the imminent Part I examination in 2013	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Classroom sizes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Availability of suitable mentors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal ability of students to interact in formal classes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal ability of students to interact in group classes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Willingness of students to interact in formal classes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Willingness of students to interact in group classes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your ability to deliver pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A full SAICA syllabus for your course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Student's access to technology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 2:**

3. Indicate the extent to which you agree with the following statements.

	Agree completely	Agree to a large extent	Agree to a moderate extent	Agree to a lesser extent	Don't agree at all
Aspirant CAs(SA) can <b>acquire/develop</b> pervasive qualities and skills in the course/module I teach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I should adapt my <b>acquisition/development</b> methods to address pervasive qualities and skills in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I should adapt my <b>assessment</b> methods to address pervasive qualities and skills in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The case study method will be used predominantly as an <b>acquisition/development</b> method in addressing pervasive qualities and skills in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The case study method will be used predominantly as an <b>assessment</b> method in addressing pervasive qualities and skills in my course/module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 3:**

**PART D – The specifics**

1. Indicate which methods of **ACQUISITION/DEVELOPMENT** you **used/use** during your course/module **before and after** SAICA introduced the Competency Framework. Typically you will not click all the boxes.

	<b>Before</b>	<b>After</b>
Annotated bibliographies and book reviews	<input type="checkbox"/>	<input type="checkbox"/>
Case studies	<input type="checkbox"/>	<input type="checkbox"/>
Computer-based activities	<input type="checkbox"/>	<input type="checkbox"/>
Discussions (interactive classes)	<input type="checkbox"/>	<input type="checkbox"/>
Guest speakers	<input type="checkbox"/>	<input type="checkbox"/>
Individual assignments completed during class	<input type="checkbox"/>	<input type="checkbox"/>
Individual homework assignments	<input type="checkbox"/>	<input type="checkbox"/>
Internet research	<input type="checkbox"/>	<input type="checkbox"/>
Lectures	<input type="checkbox"/>	<input type="checkbox"/>
Library research	<input type="checkbox"/>	<input type="checkbox"/>
Mentorship programmes	<input type="checkbox"/>	<input type="checkbox"/>
Narratives (in the form of books, movies and bibliographies)	<input type="checkbox"/>	<input type="checkbox"/>
Organised visits to workplaces as part of the formal academic programme	<input type="checkbox"/>	<input type="checkbox"/>
Peer assessment	<input type="checkbox"/>	<input type="checkbox"/>
Portfolios/learning logs/diaries	<input type="checkbox"/>	<input type="checkbox"/>
Presentations by students	<input type="checkbox"/>	<input type="checkbox"/>
Role-playing exercises	<input type="checkbox"/>	<input type="checkbox"/>
Self-assessment	<input type="checkbox"/>	<input type="checkbox"/>
Small group and collaborative learning exercises	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 1:**

2. Indicate which methods of **ASSESSMENT** you **used/use** during your course/module **before and after** SAICA introduced the Competency Framework. Typically you will not click all the boxes.

	<b>Before</b>	<b>After</b>
Annotated bibliographies and book reviews	<input type="checkbox"/>	<input type="checkbox"/>
Case studies	<input type="checkbox"/>	<input type="checkbox"/>
Case studies and objective testing conducted jointly	<input type="checkbox"/>	<input type="checkbox"/>
Case study group assignments	<input type="checkbox"/>	<input type="checkbox"/>
Computer-based activities	<input type="checkbox"/>	<input type="checkbox"/>
Critical incident accounts (observation of problem solving)	<input type="checkbox"/>	<input type="checkbox"/>
Direct observation	<input type="checkbox"/>	<input type="checkbox"/>
Discussions (interactive classes)	<input type="checkbox"/>	<input type="checkbox"/>
Essays	<input type="checkbox"/>	<input type="checkbox"/>
Extended computational exercises	<input type="checkbox"/>	<input type="checkbox"/>
Objective testing	<input type="checkbox"/>	<input type="checkbox"/>
Online forums	<input type="checkbox"/>	<input type="checkbox"/>
Peer assessment	<input type="checkbox"/>	<input type="checkbox"/>
Portfolios/learning logs/diaries	<input type="checkbox"/>	<input type="checkbox"/>
Presentations by students	<input type="checkbox"/>	<input type="checkbox"/>
Self-assessment	<input type="checkbox"/>	<input type="checkbox"/>
Small-group and collaborative learning exercises	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 2:**



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The next two questions will focus on the categories of SAICA’s pervasive qualities and skills, these are provided below:

- **IA: Ethical behaviour and professionalism** (e.g. protects the public interest, acts with honesty and integrity, exercises due care, objectivity and independence, avoids conflict of interest, protects the confidentiality of information, enhances the profession’s reputation and adheres to professional conduct).
- **IB: Personal attributes** (e.g. self-manages, demonstrates leadership, initiative and competence, adds value in an innovative manner, manages change, treats others in a professional manner, understands the national and international environment, is a life-long learner and a team member and manages time).
- **IC: Professional skills** (e.g. obtains, examines and interprets information and ideas critically, solves problems and makes decisions, communicates effectively, manages and supervises, understands how information technology impacts a CA’s functions and considers basic legal concepts).

3. Which of the methods listed below can result in the **ACQUISITION/ DEVELOPMENT** of IA, IB and IC in your course/module? Typically you will not click all the boxes.

	<b>IA</b>	<b>IB</b>	<b>IC</b>
Annotated bibliographies and book reviews	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Case studies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Computer-based activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Discussions (interactive classes)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Guest speakers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Individual assignments completed during class	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Individual homework assignments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internet research	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lectures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Library research	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mentorship programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Narratives (in the form of books, movies and bibliographies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Organised visits to workplaces as part of the formal academic programme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peer assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Portfolios/learning logs/diaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Presentations by students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Role-playing exercises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Self-assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Small group and collaborative learning exercises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 3:**



4. Which of the methods listed below can result in the **ASSESSMENT** of IA (ethical behaviour and professionalism), IB (personal attributes) and IC (professional skills) in your course/module? Typically you will not click all the boxes.

	<b>IA</b>	<b>IB</b>	<b>IC</b>
Annotated bibliographies and book reviews	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Case studies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Case studies and objective testing conducted jointly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Case study group assignments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Computer-based activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Critical incident accounts (observation of problem solving)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Direct observation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Discussions (interactive classes)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Essays	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Extended computational exercises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Objective testing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Online forums	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peer assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Portfolios/learning logs/diaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Presentations by students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Self-assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Small group and collaborative learning exercises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 4:**



5. Provide information on the methods that your department wants you to use in **delivering** pervasive qualities and skills to aspirant CAs(SA) in the course/module you teach.

<b>Methods of acquisition/development</b>
<b>Methods of assessment</b>



6. Indicate the extent to which you agree with the following statements.

	Agree completely	Agree to a large extent	Agree to a moderate extent	Agree to a lesser extent	Don't agree at all
Active participation by students during class is essential in ensuring students <b>acquire/develop</b> pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Active participation by students during small group sessions is essential in ensuring students <b>acquire/develop</b> pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pervasive qualities and skills can only be <b>delivered</b> together with SAICA-specific competencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Some of the pervasive qualities and skills can be <b>assessed</b> in a SAICA standard-setting examination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All of the pervasive qualities and skills can be <b>assessed</b> in a SAICA standard-setting examination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Some of the pervasive qualities and skills can be <b>assessed</b> in case study	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All of the pervasive qualities and skills can be <b>assessed</b> in a case study	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comments question 6:

**PART E – The bigger picture of qualifying as a CA(SA)**

1. Rank the effectiveness of the vehicles below to **ACQUIRE/DEVELOP** pervasive qualities and skills for CAs(SA), by typing the numbers 1 (most effective) to 5 (least effective) in the column provided.

	<b>Ranking</b>
SAICA-accredited education programmes en route to qualifying as a CA(SA)	
Training programmes en route to qualifying as a CA(SA)	
Combination of the education and training programmes	
Post-qualification (working as a CA(SA))	
Continuing professional development	

**Are there other vehicles that can result in the acquisition/development of pervasive qualities and skills for CAs(SA)?**

2. Rank the effectiveness of the vehicles below to **ASSESS** pervasive qualities and skills for CAs(SA), by typing the numbers 1 (most effective) to 7 (least effective) in the column provided.

	<b>Ranking</b>
SAICA-accredited education programmes en route to qualifying as a CA(SA)	
Training programmes en route to qualifying as a CA(SA)	
Combination of the education and training programmes	
SAICA's Part I examination	
SAICA's Part II examination	
Post-qualification (working as a CA(SA))	
Continuing professional development	

**Are there other vehicles that can result in the assessment of pervasive qualities and skills for CAs(SA)?**

3. Indicate the extent to which you agree with the following statements.

	Agree completely	Agree to a large extent	Agree to a moderate extent	Agree to a lesser extent	Don't agree at all
Pervasive qualities and skills can be taught at university, similar to specific competencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Training programmes offered during the practical experience period are best suited to <b>deliver</b> pervasive qualities and skills to aspirant CAs(SA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lecturers at university are best suited to <b>deliver</b> pervasive qualities and skills to aspirant CAs(SA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Universities should have separate courses/modules to <b>deliver</b> pervasive qualities and skills to aspirant CAs(SA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Life-long learning is essential to students in ensuring they <b>acquire/develop</b> pervasive qualities and skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Life-long learning is the hallmark of the chartered accountancy profession	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Students can attain professional competence at university	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The education programme and the training programme culminate in the attainment of professional competence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments question 3:**

**Thank you for participating!**

**All information will be treated as confidential and will only be used to produce aggregate results**

