

HOW CAN CA(SA) UNIVERSITY STUDENTS BE BETTER PREPARED FOR THE SAICA TRAINING PROGRAMME – A FOCUS ON RELATIONAL AND DECISION-MAKING SKILLS



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KTZRUH001

Research dissertation presented for the approval of the University of Cape Town Senate in fulfilment of part of the requirements for the degree of Master of Commerce (Specialising in Financial Reporting, Analysis and Governance) in approved courses and a minor dissertation. The other part of the requirement for this qualification was the completion of a programme of courses.

I hereby declare that I have read and understood the regulations governing the submission of Master of Commerce dissertations, including those relating to length and plagiarism, as contained in the rules of the University, and that this dissertation conforms to those regulations.

SUPERVISOR: MRS TARYN MILLER
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Abstract

Purpose: This study investigates the extent to which aspirant CA(SA)s perceive how the academic programme is, and should be, developing relational and decision-making (RDM) skills. There has been extensive criticism that these skills are insufficiently developed in accounting students, an unfortunate reality which, consequently, hinders their expected performance during the SAICA training programme.

Research method: A questionnaire was distributed to 103 aspirant CA(SA)s (of which 44 responded) working at one of the largest audit firms globally and currently in their 1st to 3rd year of the SAICA training programme. The questionnaire consisted of three main questions focusing on the respondents' perception of the academic programme.

Findings: The majority of the respondents perceive that almost all of the RDM skills are developed to an intermediate or advanced level during the academic programme. However, respondents also perceive that the academic programme should place greater focus on developing certain RDM skills, such as relationship-building; professional scepticism and teamwork, to an advanced level, to maximise performance during the training programme. Lastly, the case study method, a teaching method by academics, resulted in the highest response rate for assisting in developing RDM skills.

Originality and value: The study is the first to research RDM skills development, as defined within the new SAICA Competency Framework, during the South African academic programme. Furthermore, the findings of this study could assist SAICA in identifying RDM skills development shortcomings and whether the academic or training programme providers should bear more responsibility for developing certain skills.

Keywords: academics, accountant, accounting education and training, aspirant CA(SA)s, competency framework, decision-making, professional skills, relational, SAICA, soft skills, training programme.

Paper Category: Research paper

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Abbreviations and Acronyms

Competency Framework	CF
Head of Departments	HoDs
International Accounting Education Standards Board	IAESB
International Education Standards	IES
International Federation of Accountants	IFAC
Relational and decision-making	RDM
South African Institute of Chartered Accountants	SAICA
South African Chartered Accountant	CA(SA)
Technical and Further Education providers	TAFEs
Work-based learning	WBL

SAICAs Academic Program versus Training Program

The SAICA Academic Program refers to the aspirant CA(SA)s period of study at an SAICA accredited university. This includes a degree and an honours degree / post graduate diploma. The SAICA Training Program refers to the aspirant CA/(SA)s period of practical work at an accredited training office.

Introduction

Relational and decision-making (RDM) skills of aspiring CA(SA)s¹ are seemingly insufficiently developed within students during the South African academic programme, as elsewhere, and as a result, students are deemed not ‘work-ready’ (Ibrahim, Ishak, Baharum, Ghazali & Aziz, 2019; Kunz & de Jager, 2019). Even though employers feel new entrants to the working environment have not developed the necessary professional skills to meet their performance needs, universities have implemented opportunities to teach and develop RDM skills (Keevy, 2020; Viviers, Fouché & Reitsma, 2016) and are not as ignorant of the development of these skills as some might think.

The South African Institute of Chartered Accountants (SAICA) CA2025 Competency Framework (CF) introduced in 2021, has replaced the 2013 CF issued in 2008 (SAICA, 2008). Pervasive skills changed to professional values, attitudes and acumens (SAICA, 2021c), and the focus of this study is on two of these four acumens, namely: RDM skills. Academic literature on RDM skills is rich within the South African context, and it has been an ongoing discussion of late (Keevy, 2020; Kunz & de Jager, 2019; Lansdell, Marx & Mohammadali-Haji, 2020; Villiers & Viviers, 2018). For instance, accountants are not seen as ‘backroom number crunchers’ anymore, but rather engaged business professionals (Ismail, Ahmad & Ahmi, 2020; Tan & Laswad, 2018). Hence, the key question this study aimed to address is: How can the academic programme better prepare CA(SA) students for the training programme, specifically concerning RDM skills?

Aspirant CA(SA)s, employed in the SAICA training programme, were approached to answer an electronic questionnaire that focused on RDM skills development during their academic programme. The questionnaire, which consisted of three main questions, contained the proficiency levels set by SAICA, for study participants to scale their responses into levels ranging from ‘not developed’ to ‘developed to an advanced level’.

The findings suggest that some skills are perceived to be developed to an advanced level during the academic programme, and some teaching methods or experiences have been effective at enhancing the development of RDM skills; however, some exceptions were noted. The importance of the above findings could provide academics, training programme providers and SAICA with food for thought when assessing the development of RDM skills.

¹ South African Chartered Accountant (CA(SA)) students or accounting trainees enroute the CA(SA) qualification

The research of the development of *relational skills*, such as communication, leadership, people, relationship-building, teamwork, self-management, managing others and emotional intelligence, together with the research of *decision-making skills*, such as analytical/critical thinking, integrated thinking, problem-solving, judgement and decision-making and professional scepticism, at a university level (*RDM skills*), constitutes a unique study for two reasons. Firstly, the most similar study identified was by Lansdell, et al. (2020), and focused on twelve professional skills developed during the CA(SA) training programme, not the academic programme. Secondly, Lansdell, et al. (2020) could not support the argument that the training programme experience is more effective in the development of professional skills than the academic programme. Therefore, the uniqueness of this study is the fact that it explores professional skills development during the academic programme.

This study commences with a literature review and is followed by the research objectives and the research method. The results are presented and discussed in a separate section. Finally, the conclusion and recommendations are discussed.

Literature Review

Introduction

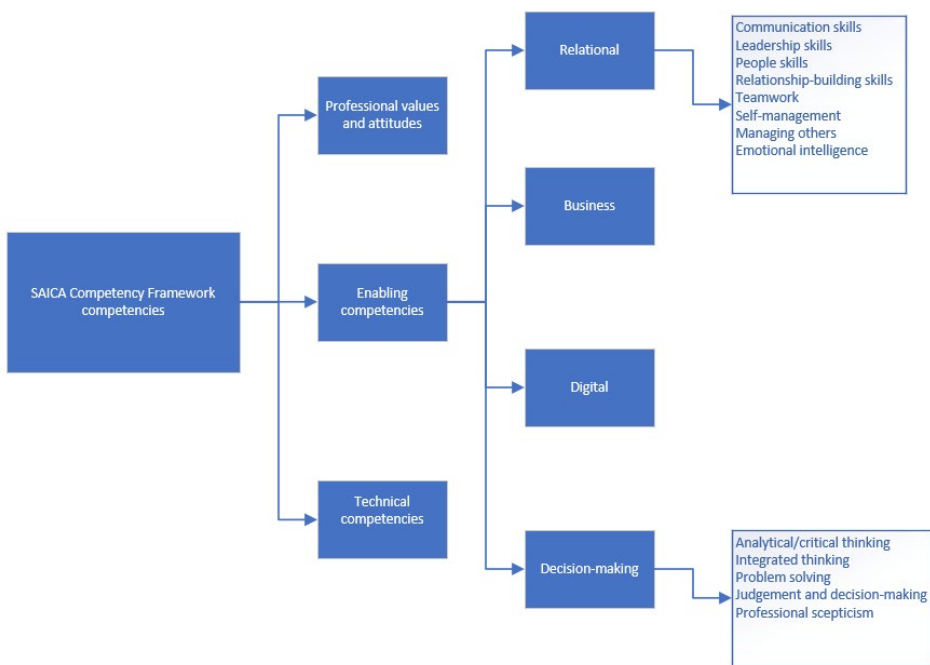
The transition from university to the working environment for aspiring CA(SA) students has been a continuous discussion point of late (Barac & Du Plessis, 2019; Ghani & Suryani, 2020; Keevy & Mare, 2018; Kunz & de Jager, 2019; Lansdell, et al., 2020). The reason for this concern is not related to students' technical capabilities, but rather their non-technical development i.e., professional skills. The burden has been placed on universities to produce 'work-ready' accountants (Ghani & Suryani, 2020) but these institutions already have a full curriculum focusing on technical skills (Tan & Laswad, 2018). Not only do professional skills form an important part of the competencies required to qualify as a CA(SA) (SAICA, 2021c), they could also maximise the overall quality of the work produced during the SAICA training programme and beyond (Ibrahim, Boerhannoeddin, Bakare, 2017).

Professional skills in this study

Professional skills are crucial if one wants to build a career. These skills include competencies such as teamwork, critical and innovative thinking, enduring uncertainty, ethical judgement and readiness to accept responsibility (Andrews & Higson, 2008; Clarke, 2018; Harvey, 2000; Kalfa & Taksa, 2015; Moore & Morton, 2017). The development of these skills aids one in becoming a well-rounded

professional person (Succi & Canovi, 2020; Jaafar, 2018). Specific skills are needed in certain job positions and a precise set of professional skills, driven by SAICA, are vital for aspirant and entry-level² CA(SA)s’ effectiveness in the workplace.

As per Figure 1 below, the SAICA has noted that professional skills form an integral part of the competencies expected of an entry-level CA(SA). Consequently, the SAICA has shifted from being technically focused to levelling the importance of professional values and attitudes, as well as enabling competencies (professional skills) with technical skills (SAICA, 2021c). These enabling competencies consist of four acumens namely: business, digital, relational and decision-making. The scope of this research is limited to RDM professional skills development. The other two enabling competencies: business and digital acumen, were not considered in this study, due to their relatively more technical nature (SAICA, 2021c). RDM acumen has been the primary focus of several South African accounting education studies regarding professional skills (Keevy, 2020; Kunz & de Jager, 2019; Lansdell, et al., 2020; Villiers & Viviers, 2018) and, therefore, is the focal point of this study. The technical competence and professional values and attitudes of aspiring CA(SA)s have been considered to be at an acceptable level for employers (Kunz & de Jager, 2019; Villiers & Viviers, 2018). Hence, the primary focus of this study involves the set of RDM skills that are pervasive to professional values and attitudes and technical competencies, and perceived as not being efficiently developed and assessed during the students’ academic programme (Viviers, 2016). From this point forward within the literature review, the term ‘professional skills’ refers to RDM skills.



² Recently qualified CA(SA)

Figure 1: SAICA Competency Framework 2021

There are several other terms for ‘professional skills’ such as soft skills, non-technical skills, personal transferable skills, attributes and enabling competencies (Byrne, Weston & Cave, 2020; Davidson, 2016; O’Connell, Carnegie, Carter, de Lange, Hancock, Helliard & Watty, 2015; SAICA, 2021c; Watty, Jackling & Wilson, 2012). The SAICA (2021c) defines these skills as enabling competencies that are further explained as essential skills that impact the way CA’s think and work. These skills are pervasive to the CA’s work and behaviour across various environments, functions and roles (SAICA, 2021c). By showcasing the necessary enabling competency acumens, CAs function as proficient professional accountants in business.

RDM acumen form the essential skills that accounting trainees would need to start (and end) their training programme on a positive note. Fortunately, these professional skills can be taught when they do not come naturally to students (Rego, 2017). Accounting bodies and employers are the ones negatively affected by deficiencies in aspirant CA(SA)s’ professional skills within the workplace, therefore, entry-level accounting trainees’ ignorance of the importance of the said skills’ might be detrimental to the South African financial sector.

Professional skills’ importance to entry-level CA(SA)s

CAs are the future business leaders of South Africa (JSE, 2018). They, therefore, may influence the direction of the South African economy. To produce these leaders, aspirant CA(SA)s’ professional skills need to be developed to an advanced level. All relevant stakeholders, such as SAICA and the International Federation of Accountants (IFAC), play an important role in the development and assessment of professional skills. These institutions set the standards that the CA(SA)s should adhere to and monitor the development thereof (IAESB, 2017; SAICA, 2021c).

The International Accounting Education Standards Board (IAESB), with the support of the IFAC, established the International Education Standards (IES) which emphasise the importance of professional skills in the accounting profession (IAESB, 2017). SAICA (2021c) states that professional skills should be assessed equally with technical skills as a requirement for entering the CA profession. These institutions have been vocal in the past on the importance of professional skills development (IAESB, 2017; SAICA, 2008).

Professional skills have been noted as the most wanted skill by employers, but also the hardest to obtain (Davidson, 2016). The author cites a Wall Street Journal survey of 900 executives, 92% of whom concluded that the importance of professional skills is similar to, or more important than

technical skills. Due to the changing global and technological environments, graduates' responsibility to evaluate and develop professional skills such as *leadership skills*, relating to career success, is more critical than ever (Rubens, Schoenfeld, Schaffer & Leah, 2018). Eventually, accounting students will be placed in positions in which their effectiveness is determined by the application of learnt professional skills (Rubens, et al., 2018). Hence, understanding ones' own strengths and weaknesses is key to these goals. Often, the reasons why leaders fall short of expectations can relate to the lack of professional skills (Bancino & Zevalkink, 2007).

Generally, students and working professionals do not take time to conduct a self-analysis of their strengths and weaknesses as business leaders (Rubens, et al., 2018). The ability to *self-manage* could be one of the pillars to success in business. It has also been noted that providing students with *emotional intelligence* development opportunities, as part of their accounting education, could directly impact future performance (Jones & Abraham, 2009). Some MBA courses address professional skills as part of the curricula which assists students in knowing themselves and how they would perform in a working environment (Rubens, et al., 2018). The course stretches them to work on the professional skills shortage they currently have (Rubens, et al., 2018). However, introducing these types of courses in the SA university system might be difficult due to the technical nature of the curriculum and the already full programme.

Studies regarding employability skill requirements of accounting graduates show that professional skills development is a must in the accounting curricula (Kunz & de Jager, 2019; Tan & Laswad, 2018). As mentioned previously, accountants are no longer seen as 'backroom number crunchers', but rather engaged business professionals (Ismail, et al., 2020; Tan & Laswad, 2018). These researchers concluded that interpersonal skills and personal skills (both *relational skills*) were most valued and sought after by employers.

The significance of professional skills in CA(SA)s should not be ignored because they are critical for workplace and personal success (Davidson, 2016; Rubens, et al., 2018). Identifying the party that is responsible for the development of these skills in future CAs is a necessary next step.

Whose responsibility is professional skills development after all?

There has been much debate whether the responsibility for professional skills development lies with academics or training programme providers. To add to this debate, the onus of said skills development should perhaps rest with the students. They might need to take responsibility with a proactive approach towards increasing these skills (Succi & Canovi, 2020). However, and to the students' benefit, SAICA requires these skills to be developed and assessed by the academic programme and the training programme, for graduates to qualify as a CA(SA) (SAICA, 2021a, 2021b).

Academics' responsibility

It is perceived that training programme providers expect the foundational development of both technical skills and professional skills to be an intrinsic component of the university accounting programmes (ICAA, 2016; Keevy & Mare, 2018; Rudman & Sexton, 2017). Also, employers expect students to be work-ready (Ibrahim, et al., 2019; Kunz & de Jager, 2019). Even SAICA (2021a) confirmed that a certain level of responsibility lies with academics to develop and assess professional skills in their teaching programmes. However, it has been noted that the traditional lecturing methods do not adequately transfer the said skills (Keevy, 2020). Some universities have incorporated steps to address employers' needs i.e., inviting speakers, industry visits, internship opportunities, but the students' acquisition of the requisite professional skills is still lacking (Ibrahim, et al., 2019). Ibrahim, et al. (2019) found that some academics felt that how these skills are taught is for each academic to decide. Also, Head of Departments (HoDs) have been found to not advocate the inclusion of professional skills development in their curricula. It is not surprising, therefore, that while lecturers are aware of the need to include the development of professional skills within their teaching practice, the actual inclusion thereof in lecturing and assessments is minimal (Barac & Du Plessis, 2019). Even students agree that teaching these skills should form part of the undergraduate curriculum (Viviers, 2016). The needs for businesses differ from those of universities and, therefore, work providers believe professional skills such as *teamwork* and *communication* (verbal and writing), should at least be to an intermediary level by the time the trainees start with the SAICA training programme. Neglect of these professional skills would make the transition to the corporate environment difficult (Viviers, 2016).

Training programme providers responsibility

In contrast to the above comments, Howcroft (2017) noted that universities' focus is to equip students with general accounting knowledge and, therefore, transfer the professional skills development responsibility to the training programme providers. A study by Barac & Du Plessis (2019) found that the HoDs at various SAICA-accredited universities in South Africa acknowledged the development of professional skills to be a shared responsibility between the academics and training programme providers. However, in the same study, these HoDs also ascertained that professional skills should be the primary responsibility of training programme providers. A study conducted by Lansdell, et al. (2020) focused on the views of entry-level CAs regarding professional skills development throughout their training programme. The findings suggested that these skills are best learned during the working experience, thereby, alleviating academics of this burden. Also, a few academics alleged that professional skills are learned exclusively during work experience (Ibrahim, et al., 2019).

Ibrahim, et al. (2019) state that most academics believe that SAICA should offer guidance and regular updates upon how to transfer these skills to students. Also, Keevy & Mare (2018) noted that aspirant CA(SA)s perceive that academic courses, together with training programmes, would lead to the most ideal development of professional skills, which is in line with SAICAs' expectations (SAICA, 2021a, 2021b). The research (Keevy & Mare, 2018) confirmed that workplace training is perceived to develop professional skills. However, both the university and training programme providers are regarded as equally responsible for such development because, in the past, each played a role in this practice with different effectiveness levels.

The role of universities and the workplace in the past

As noted before, academics and employers of aspirant CA(SA)s have shared responsibility towards the development and assessment of professional skills. In the past, the expectations of training programme providers for better work performance of trainees went unmet due to the necessary professional skills not being developed, as explained below (Lansdell, et al., 2020; Tan & Laswad, 2018).

Lansdell, et al. (2020) disseminated questionnaires to all entry-level CA(SA)s in South Africa. The authors found that most newly qualified CA(SA)s indicated that training programmes play a crucial role in the development of professional skills. Of the twelve professional skills included in the study, *teamwork* was indicated as most developed while *strategic thinking* was identified as the least developed during the training programme. Skills such as *problem-solving, leadership, strategic thinking, listening, writing, the ability to influence others and critical thinking* were perceived to be underdeveloped by the newly qualified CA(SA)s. Therefore, it can be concluded that the onus rests on the training programme providers to review the effectiveness of their programme in developing professional skills. Lansdell, et al. (2020) could not support the argument that spending time within the training programme is more effective for developing professional skills than participating in the university accounting programme. It has been noted that university accounting programmes play a crucial role in developing professional skills (Tan & Laswad, 2018). Hence, the motivation for this study.

Keevy (2020) investigated whether the traditional lecture method of only teaching content and assessing students' knowledge, could transfer professional skills. Of the four core subjects, Financial Accounting, Auditing, Tax and Management, and Managerial Finance, which is constant practice over all SAICA accredited universities, Financial Accounting was deemed most effective for the development of professional skills relating to *analytical and critical thinking*. The study could not determine whether professional skills, such as relational acumen, were developed. Hence, a reason to

integrate technical knowledge with professional skills exists. The information recorded above supports findings relating to educators' lack of teaching and assessing of professional skills.

As per the findings of related reviewed research (Lansdell, et al., 2020; Keevy, 2020; Tan & Laswad, 2018), it seems that employers are dissatisfied with first-year accounting trainees and newly qualified CA(SA)s' professional skills, and past studies seem uncertain regarding whether the university or the workplace is more efficient in developing the said skills. Work-based learning can be an option to ensure professional skills are developed as part of academic accounting courses but acceptance by academia, industry and students remain the key challenge to implement this system (Ibrahim, et al., 2019). Various universities, however, have instigated ways to bridge this gap and incorporate professional skills teaching into their curricula.

Alternative methods and courses in developing professional skills

Bringing another dimension to the classroom, other than the traditional teaching method, could better prepare students for the workplace (Keevy & Mare, 2018). Some academics have implemented professional skills development courses as part of their curricula (Maughan, 2016; Whetten & Cameron, 2016). Others have introduced different teaching methods, such as games and case studies which, in turn, expose students to professional skills (Keevy, 2020; Malan & van Dyk, 2021; Viviers, et al., 2016). Whatever the mechanism, unfortunately, South African accounting academics seem to have a lack of awareness of the application of alternative teaching methods (Keevy, 2016a).

There are institutions in the commerce field that require their students to take self-assessments and to develop professional development plans (Whetten & Cameron, 2016). Students' competency and confidence in professional skills are increased through the completion of self-assessments relating to skills learning content and practical activities, as well as to how they previously perceived themselves and possible work situations (Whetten & Cameron, 2016). Hence, the necessary changes can be made to address the professional skills challenges they had and be applied to future work situations. Accounting graduate alumni commented that it was through such activities that they had obtained the confidence and skills necessary for knowing what the best job position (i.e., dream job) would be and that they owe their career and leadership success to such classes (Whetten & Cameron, 2016). These forms of assessments are integral to professional skills development (Whetten & Cameron, 2016). However, this study relates to a Master's degree course and it might be difficult to implement such activities during an accounting honours degree or training programme.

Universities can introduce additional course modules to their programmes. The University of Cape Town added the Business Analysis and Governance module to its accounting programme (UCT,

2022). This course had a beneficial effect on the students' view of the development of decision-making skills because it motivated them to self-develop the said skills (Maughan, 2016). It could be seen that implementing new courses in the packed accounting curriculum might add strain on students' already intensive workload.

An alternative approach could be to include a practical professional experience as part of the university degree whereby students are contracted for internship or vacation work by training programme providers. A clear difference has been noted between the traditional university approach and that of Technical and Further Education providers (TAFEs) (Reinhard, Wynder & Kim, 2020). The TAFEs were initially constituted in countries such as Germany and Australia specifically to meet the needs of the industry (Reinhard, et al., 2020). This practical-based education approach could be attractive to training providers in South Africa because it could improve the quality of graduates' professional skills (Ibrahim, et al., 2019). As noted before, due to the demanding academic programme, implementing long periods within a related training programme as part of the accounting degree, could increase the burden on students to juggle their studies and work. However, because it takes students a minimum of seven years to qualify as a CA(SA), it would be possible to combine academic studies with a training programme (Lubbe, 2020). Another possible challenge to note is that a three-way partnership would then exist between the student, their employer and the university (Sachs, Rowe & Wilson, 2016) which would introduce a new element into the CA(SA) accounting programme. Furthermore, the implementation of a training programme, facilitated probably by SAICA (which adds a fourth partner), might be difficult (Reinhard, et al., 2020). Reinhard, et al. (2020) further noted that the closer the training programme reflects the theory learned, the more closely the learning outcome is aligned to the employment criteria of businesses. SAICA, thus, might find this model attractive because it could be an effective method for aspirant CA(SA)s to meet the CF requirements and acquire the professional skill needed by training programme providers.

Work-based learning (WBL) is another teaching method that can be implemented in accounting programmes (Ibrahim, et al., 2019). WBL presents real-life work experiences during the academic programme. One of the forms of WBL is participating in a live case study. An authentic business with an unpredictable and real-life issue is introduced to the students to improve long-term learning outcomes (Grassberger & Wilder, 2015). The benefits of this method include enhanced self-confidence, *oral and written communication skills*, *problem-solving skills* via group discussions and improved *judgement* of real-world situations (Grassberger & Wilder, 2015). Students would then be able to link accounting theory and application, a practice that would possibly motivate their interest in their future careers.

Keevy (2016a) also noted that the case study method has been regarded as an effective tool in the development and assessment of professional skills. Case studies are cases provided in a real-world context and are often true historical events. The author noted that most South African accounting academics use case studies, but to a lesser degree than international accounting lecturers. This deficiency is due to the former's lack of awareness of the professional skills that can be transferred by this method (Keevy, 2016a). Another stumbling block noted is that the case study method is ineffective in a large class setting because it makes active participation challenging (Keevy, 2016a). Academics noted that *communication*, *problem-solving* and *critical thinking* might be better addressed in the case study method (Keevy, 2016a). Case studies in a classroom setting are supported as useful methods to integrate technical and professional skills to meet SAICA's CF requirements (SAICA, 2021a).

Keevy's (2016b) research on the effectiveness of mentorship programmes, found that all professional skills as previously delineated in this study could be addressed through this approach. Students were regarded as the mentees and academics or audit firm employees filled the mentor roles. Students would acquire a broader understanding of their future careers and gain knowledge of the professional skills needed to excel in the workplace. In one study, a student confirmed that the mentor enabled him to approach people and, thus, develop certain relational skills (Hamilton, Boman, Rubin & Sahota, 2019). Mentorship programmes are usually voluntary and if students are truly committed to their professional growth, positive outcomes can flow from these relationships.

Viviers, et al. (2016) introduced accounting students to an educational game, called the "Amazing Tax Race", which both students and academics perceived as positively contributing towards professional skills development. Although a broad list of professional skills was adjudged to be present during this game, the more notable were voted as *teamwork*, *communication* (listening and verbal), and *time management*. The skills regarded as least prominent were *written communication*, *professionalism*, and *ethical awareness*. With the constructive feedback received from participants, the necessary amendments to the game could be made whereby the professional skills, as mandated by SAICA (SAICA, 2021a) can be developed and assessed to the required level (Viviers, et al., 2016).

As the traditional classroom teaching model can become mundane and, thus, ineffective to students (Kögler & Göllner, 2018), the alternative approaches in teaching that also address professional skills development, are noted as useful tools for accounting education. SAICA recently adopted an updated CF which had a direct effect on this study.

Current SAICA CA2025 implementation and how it affects this research

SAICA's recently introduced CF continues to include RDM skills, that have been in the framework since 2008 (SAICA, 2008). Hence, even though the previous literature relates to the older SAICA 2013 framework, the information can still be relied on.

Based on the new CF, SAICA designed guidance specifically for academic and training programme providers (SAICA, 2021a, 2021b). This new version should provide academics with clear guidance as to what is expected of them. Keevy (2016a) concluded that academics are dependent on SAICA to assist them to apply effective teaching/learning methods for transferring professional skills to students. The CF (Figure 2 below) is focused on integrating professional skills with technical skills, thus, indicating that professional skills development in South Africa is moving in the right direction, similar to other countries such as Australia and New Zealand (Tan & Laswad, 2018).

Key change	2025 Competency framework (Approved and issued in 2021)	2013 Competency framework (updated over the period 2013 – 2019)
Integrated thinking	Emphasis on all elements of decision-making acumen, which includes integrated thinking	Fragmented approach followed, without identifying integrated thinking as key outcome for CAs
Balance and integration between technical and non-technical competencies	Although the importance of technical competencies should not be diluted, non-technical competencies need to be integrated with technical competencies	Emphasis on technical competencies

Figure 2: Extracts from *SAICA's Competency Framework changes (SAICA, 2021d)*

Conclusion

The reviewed literature supports the theory that, although alternative methods and courses have been implemented by academics, professional skills development during the academic programme is not sufficient to meet training programme providers' 'work-ready' expectations. The importance of professional skills has been widely reported but the responsibility for developing and assessing these skills is still a subject of debate. In the past, the roles of the university (technical skills focused) and

training providers (professional skills focused) were distinct, but SAICA has more thoroughly integrated these roles via their latest CF.

Based upon the above literature review, research that investigates professional skills development during the academic programme, from the perspective of aspirant CA(SA)s currently in their training programme period, was identified as lacking. This study aims to fill this gap and was largely motivated by research by Lansdell, et al. (2020) conducted on professional skills developed during the training programme. The results of this study aim to identify RDM skills that trainee accountants perceive as either satisfactory or under-developed during the academic programme, to prepare trainee accountants for the first year of the training programme. This objective is expounded upon below.

Research Objective

The ultimate objective of this study is to explore aspiring CA(SA)s' perceptions of the development of RDM skills during the academic programme. The expectation is that the participants deem that more importance should be placed upon developing the said skills to enhance their performance during the SAICA training programme. Moreover, the thesis statement asserts that if students are exposed to the 13 RDM skills, and academics assess these skills as part of the accounting curriculum, trainees would perform better in the 13 areas during the training programme.

To support the objective this study aims to achieve, the following research questions were formulated:

1. To what extent do aspirant CA(SA)s perceive their university studies developed RDM skills?
2. To what extent do aspirant CA(SA)s perceive that RDM skills should be developed at university to assist them in maximising their performance in the first year of their training contract and beyond?
3. Did any practical experience or teaching method practised at university help aspirant CA(SA)s to develop RDM skills?

Research method

Population

The target population was 103 trainee accountants in their 1st to 3rd year of the CA(SA) training programme. The trainees were employed by one of the largest audit firms globally. In total, three offices took part in the survey. All trainees had completed their honours degree/postgraduate diploma in accounting at six different South African universities. At the time of distributing the questionnaire, which was in August 2021, the 1st year trainees would have had at least six months of exposure to the

working environment. They, therefore, would have had sufficient experience to note which RDM skills are crucial during the start of the training programme. Furthermore, they would be well-positioned to relate this observation to their academic programme. In addition, the second-and third-year trainees add their training programme experience to this study, an aspect which is vital for answering Question 2. The results from these participants, are therefore considered reliable in answering the research questions.

Ethics approval was obtained from the University of Cape Town and the audit firm. A pilot study was conducted, by requesting a small group of trainee accountants to confirm their understanding of the questions and layout in the questionnaire. The pilot participants confirmed that the questions were clear and the layout was logical.

The study participants have access to email using their work laptops, therefore, a questionnaire was distributed via email. An email with a Google Form link was sent to each trainee. Once filled in, each response was automatically recorded on Google Sheets which was the tool used to document the results of the study. The questionnaire was sent during a period when the participating trainees were not busy with audit deadlines or study commitments.

It is known that using a questionnaire as a method of gathering data is discouraged because of a possible poor response rate (Creswell, Ebersohn, Eloff, Ferreira, Ivankova, Jansen, Niewenhuis, Pietersen, Clark & van der Westhuizen, 2007; Mouton, 2001). In previous studies in South Africa, the response rates are between 25% and 40% (Lansdell, et al., 2020; Marx, 2008). Lansdell, et al. (2020) had a response rate of 40.77% which was deemed sufficient. For this study’s target population, a response rate of 42.72% was achieved, being in line with previous studies, and detailed in Table 1 below. Of the 44 respondents, 16 were in their 1st year of traineeship, 15 in their 2nd year and 13 in their final year.

Table 1: Rate of response

Detail	Total	Percentage
Target population	103	100%
Completed	44	43%
Partially completed	0	0%
Not completed	59	57%

Instrument

A questionnaire was used to gather information for this study (Refer to Appendix C). Usually, questionnaire's aim to gather data from a population of more than 100 (Rowley, 2014), which is the case in this study. Due to the relatively large target population, a questionnaire is deemed the most effective instrument to obtain the necessary data, whereas interviews would have been difficult due to time constraints (Rowley, 2014).

Participants were asked the following questions:

1. To what extent do you think your university played a role in developing RDM skills?
2. To what extent should RDM skills be developed at university level that would assist you in maximising your performance in the first year of your training contract and beyond?
3. Did any practical experience or teaching method while you were a student help develop RDM skills? (If yes, please provide detail on the experience and which of the 13 RDM skills were perceived to be developed).

Similar to Lansdell, et al. (2020), SAICA's levels of proficiency (foundational, intermediary, and advanced levels) were used as the scale to answer Questions 1 and 2. Refer to Appendix A for more information on proficiency levels and Appendix B for a description of each RDM skill, as provided to participants. The first two questions are identical to those used in a study by Lansdell, et al. (2020) with the only difference being the questions in their study focus on the training programme and not the academic programme. The third question is unique and also makes use of a comment box to gather descriptive responses about what practical experiences or teaching methods assisted students in developing RDM skills. Barac and Du Plessis (2019) and Keevy (2016b) utilised comment boxes to obtain qualitative information to aid them in formulating conclusions. The above questions were therefore deemed appropriate to use in this study.

Analysis

Lansdell, et al. (2020) distributed questionnaires to entry-level CA(SA)s to obtain their perceptions on the impact of a traineeship programme on their professional skills development. This study is similar, however, the target audience is aspiring CA(SA) trainee accountants, and the questions are based on the impact of the academic programme they underwent on their professional skills development.

Similar to studies conducted by Lansdell, et al. (2020) and Ali, Kamarudin, Suriani, Saad, Afandi & Arifah (2016) (both accounting education questionnaire-based research), the results for Questions 1 and 2 were quantified using frequency analysis, which is a descriptive statistical method common in interpreting the findings of questionnaires. The number of times an RDM skill was selected per level

of proficiency was further calculated as a percentage. A further analysis per university was performed to obtain further insight.

For Question 2, frequency analysis was used to determine whether differences exist in the extent to which participants perceive the university programme incorporates the teaching of professional skills (Question 1) and should develop RDM skills (Question 2). This analysis highlighted where students deem less or more emphasis should be placed on certain skills during an academic programme. A further analysis per the trainee accountants' year (1st, 2nd, or 3rd year) was performed to determine if the trainees' perception of the importance of certain RDM skills differs as the trainee becomes more experienced.

Question 3 specifically asked which practical experience or teaching method might assist them in developing certain RDM skills. Once again, frequency analysis was used to interpret the results. Insightful comments provided by participants were scrutinised for relevance to the research topic and elaborated on in the 'Results' section of the dissertation.

Limitations

This study's target population are SAICA trainees working within one region for an audit firm and thus their responses may consequently not be representative of all South African trainees' perceptions. Despite this, the participants studied at various South African universities (although the majority studied at 'University 6') which increased the pervasiveness of the responses in the country's context.

In addition, the professional skills (RDM skills) were derived from the SAICA CF and could exclude other international professional accounting bodies' required professional skills. Nevertheless, SAICA is renowned for its rigid CF and the quality of CAs introduced to the market; both aspects that add to the viability of the RDM skills outlined in this study (Strauss-Keevey, 2012).

COVID-19 could also have impacted the first-year trainee's perceptions due to South Africa's hard lockdown and subsequent move to online classes in 2020 and a largely online working environment in 2021. The academic programme was, therefore, different for the 1st year trainees of 2021 than for the 2nd- and 3rd year trainees. However, due to the uncertainty regarding when face-to-face classes would resume as normal, online teaching and learning could be the 'new normal' for at least the next few years and, therefore, the 1st year trainees' perceptions would add to the relevance of this study.

Lastly, definitions for SAICA's proficiency levels were not provided as part of the questionnaire which meant respondents' answers were based on their perception of what 'Foundational', 'Intermediate' and 'Advanced' meant, and consequently may not align with those of the CF.

Results

Perceptions of the extent to which RDM skills have been developed during the academic programme

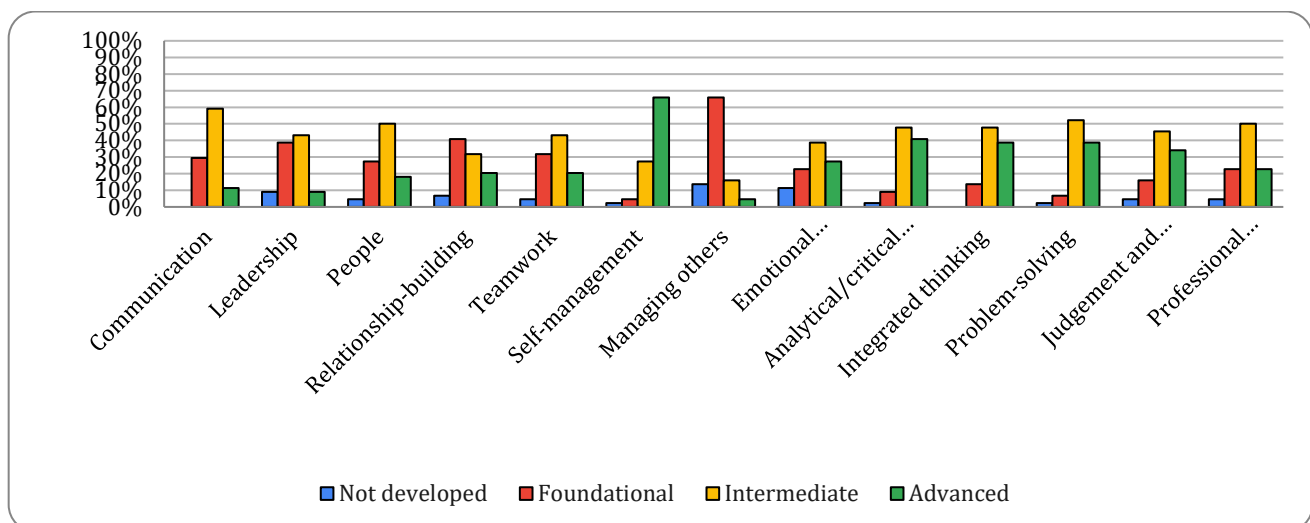
The results of the participants’ responses to Question 1 appear in Table 2 and Figure 3 below.

Table 2: The extent to which RDM skills are perceived to have been developed during the academic programme – Frequency and percentage per level of proficiency

RDM Skills	Advanced		Intermediate		Foundational		Not developed	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Communication	5	11%	26	59%	13	30%	0	0%
Leadership	4	9%	19	43%	17	39%	4	9%
People	8	18%	22	50%	12	27%	2	5%
Relationship-building	9	20%	14	32%	18	41%	3	7%
Teamwork	9	20%	19	43%	14	32%	2	5%
Self-management	29	66%	12	27%	2	5%	1	2%
Managing others	2	5%	7	16%	29	65%	6	14%
Emotional intelligence	12	27%	17	39%	10	23%	5	11%
Analytical/critical thinking	18	41%	21	48%	4	9%	1	2%
Integrated thinking	17	39%	21	48%	6	13%	0	0%
Problem-solving	17	39%	23	52%	3	7%	1	2%
Judgement and decision-making	15	34%	20	45%	7	16%	2	5%
Professional scepticism	10	23%	22	49%	10	23%	2	5%

Key: Shaded cells indicate large differences between foundational and advanced results and are discussed below.

Figure 3: The extent to which RDM skills are perceived to have been developed during the academic programme – Bar graph based on Table 2’s information



As per Table 2 and Figure 3 above, *self-management* was considered the most developed skill during the academic programme with 66% of respondents indicating this skill had been developed to an advanced level and a further 27% indicating development to an intermediate level. This result may be due to the technical nature of the university curriculum, and students needing to manage and plan the workload based on their strengths and weaknesses (Keevy, 2020; SAICA, 2021a; Tan & Laswad, 2018).

Managing others, followed closely by *leadership skills*, were perceived to be developed to an advanced level by the least number of respondents (5% and 9% respectively). This result could indicate that limited opportunities existed to work in teams, review peers' work, provide feedback and lead teams during the academic programme. The respondents also indicated that the foundational development of *managing others* and *leadership* occurred, with 65% and 39% of the responses respectively. Consequently, training programme providers seem to be left with the responsibility of providing further development opportunities relating to these particular skills. Rubens et al. (2018) stressed the importance of *leadership skills* in graduates for career success and perhaps, based on the results, the academic programme has more of a role to play.

Interestingly, the five decision-making skills assessed in this study (refer to Appendix B), are more frequently noted as developed to an advanced level during the academic programme when compared to the eight relational skills. The findings of the Lansdell, et al. (2020) study, however, noted decision-making skills such as *problem-solving*, *strategic thinking* and *critical thinking* were perceived to be underdeveloped during the training programme. Consequently, university curricula seem to play a crucial role in developing decision-making skills and perhaps the training programme providers have a central role in developing relational skills (Lansdell, et al., 2020; Tan & Laswad, 2018). All RDM skills in the 'Not developed' column, are below the 15% response level. This result could indicate that universities are making progress in developing RDM skills, especially as at least 86% of the respondents viewed the academic programme as having developed each RDM skill to a foundational level or higher. Based on the reviewed literature, an expectation is placed upon academics to develop technical and professional skills to a foundational level (ICAA, 2016; Keevy & Mare, 2018; Rudman & Sexton, 2017; SAICA, 2021a).

Lastly, when evaluating the frequencies of Advanced and Intermediate levels together, the respondents perceive that the majority of the RDM skills are being developed during the academic programme, to above a foundational level. Training programme providers expect RDM skills to be developed at least to a foundational level during the academic programme (Keevy & Mare, 2018; Rudman & Sexton,

2017), Question 1’s findings indicate that academics are meeting the employers’ demands. Also, Viviers’ (2016) study noted that *teamwork* and *communication skills* should at least be developed at an intermediary level during the academic programme, and with 63% and 70% respectively, this request is also met. Furthermore, the findings are also in contrast to studies conducted by Ibrahim, et al. (2019) and Viviers (2016) that perceived RDM skills development are lacking during the academic programme.

A further analysis per university is presented in Tables 3 and 4 below to determine if there is a connection between a particular university’s programme and specific RDM skills.

Table 3: Responses per university

University	Respondents	%
University 1	9	21%
University 2	1	2%
University 3	1	2%
University 4	4	9%
University 5	5	11%
University 6	24	55%
Total	44	100%

Highlighted cells are discussed below

Table 4: University 6 versus the other universities

RDM skills	Advanced			Intermediate			Foundational			Not developed		
	U6	Other	Difference	U6	Other	Difference	U6	Other	Difference	U6	Other	Difference
Communication	8%	15%	-7%	50%	70%	-20%	42%	15%	27%	0%	0%	0%
Leadership	4%	15%	-11%	38%	50%	-13%	46%	30%	16%	13%	5%	8%
People	17%	20%	-3%	46%	55%	-9%	33%	20%	13%	4%	5%	-1%
Relationship-building	25%	15%	10%	29%	35%	-6%	42%	40%	2%	4%	10%	-6%
Teamwork	8%	35%	-27%	54%	30%	24%	33%	30%	3%	4%	5%	-1%
Self-management	58%	75%	-17%	38%	15%	23%	4%	5%	-1%	0%	5%	-5%
Managing others	0%	10%	-10%	17%	15%	2%	75%	55%	20%	8%	20%	-12%
Emotional intelligence	17%	40%	-23%	42%	35%	7%	29%	15%	14%	13%	10%	3%
Analytical/critical thinking	29%	55%	-26%	58%	35%	23%	13%	5%	8%	0%	5%	-5%
Integrated thinking	29%	50%	-21%	54%	40%	14%	17%	10%	7%	0%	0%	0%
Problem-solving	29%	50%	-21%	63%	40%	23%	8%	5%	3%	0%	5%	-5%
Judgement and decision-making	17%	55%	-38%	58%	30%	28%	25%	5%	20%	0%	10%	-10%
Professional scepticism	21%	25%	-4%	54%	45%	9%	21%	25%	-4%	4%	5%	-1%

Highlighted cells are discussed below

Table 3 above indicates that 55% of the respondents studied at University 6 whilst the rest (‘Other’) are spread out across five universities. Due to the variation in respondent percentages per university,

comparing RDM skills per university could be deemed unfeasible. The majority of the results are from University 6 and University 1 respondents who totalled 76% of the population. The responses from these two universities were similar to the overall findings for *self-management, managing others* and *leadership skills*. However, when comparing University 6 to the other universities in Table 4 (above), the other universities deem that better exposure and development of RDM skills to an advanced level can be obtained. Respondents perceived that *judgement and decision-making skills* and *analytical/critical thinking* development to an advanced level is much higher at other universities than at University 6. Consequently, the assumption can be made that there could be a difference in the trainees' perceptions/responses depending upon which university they attended.

Perceptions of the extent to which RDM skills should be developed during the academic programme

The results to Question 2 appear in Table 5 and Figure 4 below.

Table 5: The extent to which aspirant CA(SA)s perceive RDM skills should be developed during the academic programme – Frequency and percentage per level of proficiency

RDM skills	Advanced		Intermediate		Foundational		Not developed	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Communication	19	43%	21	48%	4	9%	0	0%
Leadership	13	30%	23	52%	8	18%	0	0%
People	22	50%	16	36%	6	14%	0	0%
Relationship-building	25	57%	12	27%	7	16%	0	0%
Teamwork	29	66%	14	32%	1	2%	0	0%
Self-management	30	68%	13	30%	1	2%	0	0%
Managing others	14	32%	19	43%	10	23%	1	2%
Emotional intelligence	24	55%	15	34%	5	11%	0	0%
Analytical/critical thinking	27	61%	17	39%	0	0%	0	0%
Integrated thinking	29	66%	15	34%	0	0%	0	0%
Problem-solving	30	68%	14	32%	0	0%	0	0%
Judgement and decision-making	27	61%	15	34%	2	5%	0	0%
Professional scepticism	27	61%	15	34%	2	5%	0	0%

Key: Highlighted cells are discussed below.

Figure 4: The RDM skills which aspirant CA(SA)s perceive should be developed during the academic programme – Bar graph based on Table 5's information

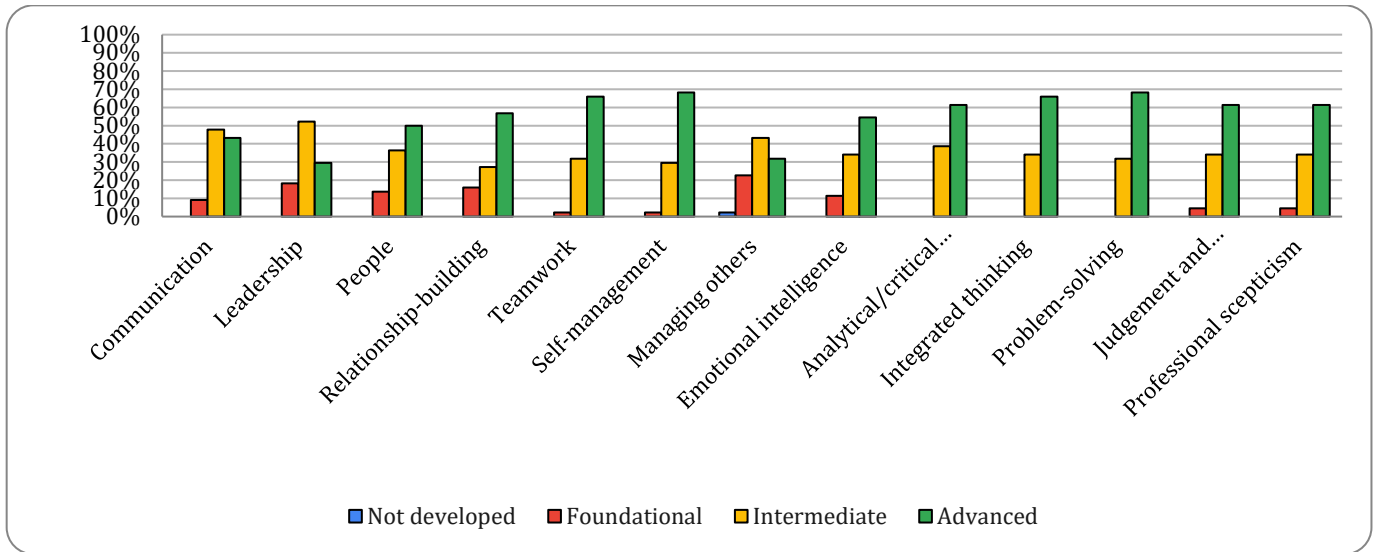


Table 5 and Figure 4 summarise the RDM skills’ development which respondents deem necessary whilst at university, based on their training programme so far. All 13 RDM skills were perceived as needed for development to an advanced level from 30% or more of the respondents. Furthermore, 50% or more respondents perceived that 10 of the 13 RDM skills were required to be developed to an advanced level. These results indicate that the aspirant CA(SA)s deem the university plays a crucial role in developing RDM skills to maximise their performance in the initial stages of the training contract. *Teamwork, self-management, integrated thinking* and *problem-solving* skills were all chosen by more than 65% of the respondents as requiring development to an advanced level. It is possible that during the transition to real-life working experience, the trainees could have realised the importance of teamwork in the audit environment.

Similar to the results for Question 1, *self-management* is the highest skill that trainees deem important to an advanced level for the training programme. *Strategic thinking* which could be seen as a synonym for *integrated thinking* or *problem-solving* skills was identified as the least developed skill during the training programme in Lansdell, et al.’s (2020) study. Subsequently, *integrated thinking* and *problem-solving* could be seen as skills being developed to an advanced level during the academic programme, but minimal exposure occurs during the training programme.

Frequency analysis is performed in Table 6 to investigate if there are differences in the participants’ responses to Question 1 and Question 2. This disparity would highlight where students deem less or more emphasis should be placed on certain skills during an academic programme.

Table 6: The difference between Question 1 (Table 2) and Question 2 (Table 5) - percentage per level of proficiency

RDM skills	Advanced			Intermediate			Foundational			Not developed		
	Q1	Q2	Difference	Q1	Q2	Difference	Q1	Q2	Difference	Q1	Q2	Difference
Communication	11%	43%	32%	59%	48%	-11%	30%	9%	-21%	0%	0%	0%
Leadership	9%	30%	21%	43%	52%	9%	39%	18%	-21%	9%	0%	-9%
People	18%	50%	32%	50%	36%	-14%	27%	14%	-13%	5%	0%	-5%
Relationship-building	20%	57%	37%	32%	27%	-5%	41%	16%	-25%	7%	0%	-7%
Teamwork	20%	66%	46%	43%	32%	-11%	32%	2%	-30%	5%	0%	-5%
Self-management	66%	68%	2%	27%	30%	3%	5%	2%	-3%	2%	0%	-2%
Managing others	5%	32%	27%	16%	43%	27%	65%	23%	-42%	14%	2%	-12%
Emotional intelligence	27%	55%	28%	39%	34%	-5%	23%	11%	-12%	11%	0%	-11%
Analytical/critical thinking	41%	61%	20%	48%	39%	-9%	9%	0%	-9%	2%	0%	-2%
Integrated thinking	39%	66%	27%	48%	34%	-14%	13%	0%	-13%	0%	0%	0%
Problem-solving	39%	68%	29%	52%	32%	-20%	7%	0%	-7%	2%	0%	-2%
Judgement and decision-making	34%	61%	27%	45%	34%	-11%	16%	5%	-11%	5%	0%	-5%
Professional scepticism	23%	61%	38%	49%	34%	-15%	23%	5%	-18%	5%	0%	-5%

Key: Highlighted cells indicate both major and minor differences in results and are discussed below.

When comparing responses to Questions 1 and 2 presented in Table 6 above, it is evident that trainees perceive all skills should be developed to a greater extent than they currently are, as the differential for each skill in the advanced level has increased, and the differential for each skill in the foundational level has decreased. The highest increase relates to *teamwork* which respondents perceive needs to be developed to an advanced level during university attendance with a 46% increase in responses. Due to the training programme, trainees are constantly working in teams with different personalities and cultures (Mkhize, 2017). However, as 43% of respondents indicated that *teamwork* is developed to the intermediate level during the university academic programme (see Table 2 above), the academic programme may be doing its part to develop the said skill, thus complementing the increased *teamwork* exposure that trainees would receive during the training programme. Besides, Lansdell et al.'s (2020) findings indicate that *teamwork* was the most developed of all the skills during the training programme. The second-largest movement at an advanced level was *professional scepticism* that needed to be developed to an advanced level during university with a 38% increase in responses. It would appear

that due to the training programme, trainees realised the importance of an alert mind and good questioning skills during their audit engagements.

Self-management was perceived as the most developed skill and also crucial in maximising respondents' performance during the training programme with a 2% increase from 66% to 68% in the responses. Initially, respondents perhaps only had to manage their studies, but now, due to the possible workload of handling audit work, administration and personal development, a greater emphasis on managing oneself could be required. *Integrated thinking* and *problem-solving* have also increased to about two-thirds of the respondents, possibly due to the client-specific issues that need to be dealt with timeously and continuously.

Lastly, even though the academic programme is effective in developing RDM skills based on participants' responses to Question 1, they still deem that the academic programme can do more to develop all the skills at an advanced level. This finding suggests that it is not the academics who are feeling the pressure from the training programme providers or SAICA, but rather the students themselves because they perceive that the extent to which RDM skills are developed should be increased.

A further analysis per university is presented in Table 7 and Figures 5 and 6 below to determine if there is a difference in responses per trainee level.

Table 7: Average respondents per percentage of proficiency level per trainee level

RDM skills	Advanced			Intermediate			Foundational			Not developed		
	1 st year	2 nd year	3 rd year	1 st year	2 nd year	3 rd year	1 st year	2 nd year	3 rd year	1 st year	2 nd year	3 rd year
Communication	56%	47%	23%	44%	40%	62%	0%	13%	15%	0%	0%	0%
Leadership	44%	27%	15%	38%	53%	69%	19%	20%	15%	0%	0%	0%
People	56%	53%	38%	25%	33%	54%	19%	13%	8%	0%	0%	0%
Relationship-building	63%	53%	54%	19%	33%	31%	19%	13%	15%	0%	0%	0%
Teamwork	81%	47%	69%	13%	53%	31%	6%	0%	0%	0%	0%	0%
Self-management	75%	60%	69%	25%	33%	31%	0%	7%	0%	0%	0%	0%
Managing others	31%	33%	31%	50%	40%	38%	19%	20%	31%	0%	7%	0%
Emotional intelligence	69%	53%	38%	25%	33%	46%	6%	13%	15%	0%	0%	0%
Analytical/critical thinking	81%	40%	62%	19%	60%	38%	0%	0%	0%	0%	0%	0%
Integrated thinking	81%	47%	69%	19%	53%	31%	0%	0%	0%	0%	0%	0%
Problem-solving	81%	60%	62%	19%	40%	38%	0%	0%	0%	0%	0%	0%
Judgement and decision-making	69%	53%	62%	31%	40%	31%	0%	7%	8%	0%	0%	0%
Professional scepticism	75%	53%	54%	25%	47%	31%	0%	0%	15%	0%	0%	0%
Trainee level	1 st year			2 nd year			3 rd year					
Respondents	16			15			13					
Percentage	36%			34%			30%					

Highlighted cells are discussed below

Figure 5: Leadership responses per trainee level

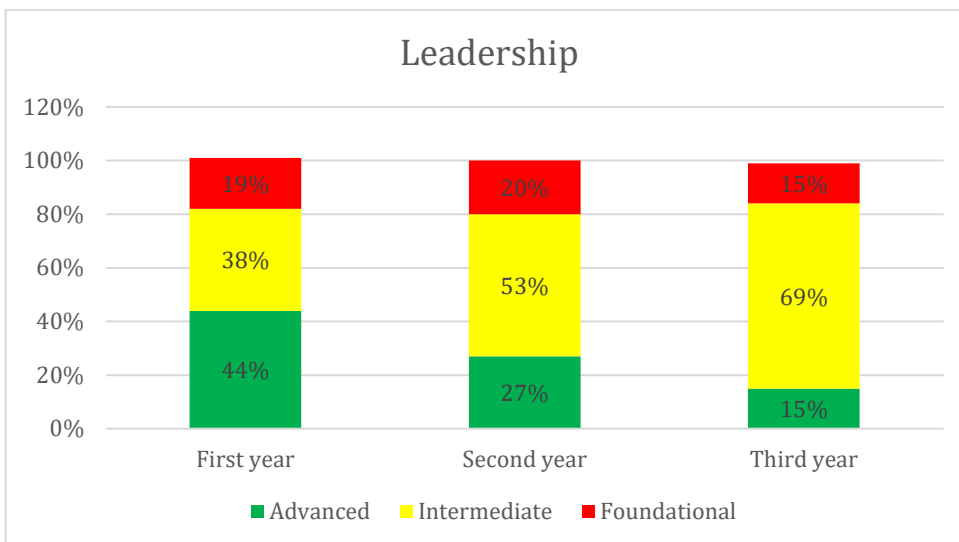
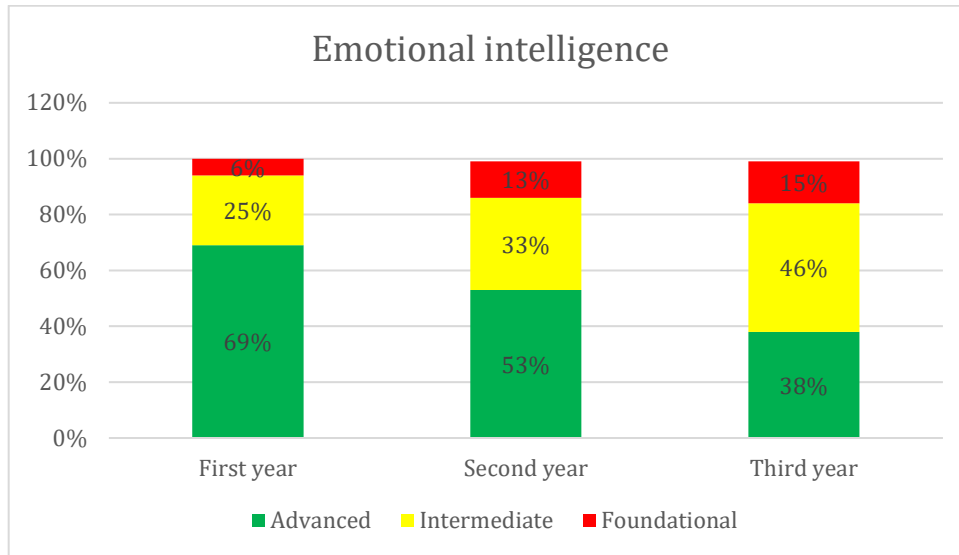


Figure 6: Emotional Intelligence responses per trainee level



Based on the findings in Table 7 above, it is noticeable that the majority of 1st year trainees think all but one of the skills, *managing others*, should be developed to an advanced level. The exception may be because 1st year trainees are not required to manage or coach a colleague. Moreover, the overall perceptions of the 1st year trainees' could be because during their final year of university the COVID-19 pandemic lockdown restrictions resulted in virtual classes for the rest of the year with limited face-to-face interaction that possibly left trainees feeling less prepared than previous cohorts for the workplace. As the 2nd- and 3rd year trainees have more experience, and, perhaps, have more knowledge of which RDM skills are *really* important, their responses could carry more weight. Accordingly, these two groups' responses are spread between advanced, intermediate and foundational levels to a certain extent, indicating that the responsibility of universities should not be as much as thought by the 1st year students. The working environment may have shown the 2nd- and 3rd year trainees that most of the skills can only be developed to an advanced level during the training programme and should not be regarded as an expectation of the academic programme.

The results for *leadership* and *emotional intelligence*'s responses, as shown in Figures 5 and 6 above, were identified for further discussion because for these skills the response frequency differed the most between each trainee level than for the other skills. Interestingly, only 15% (lowest %) of the 3rd year trainees deem *leadership* as a skill needed to be developed at an advanced level to maximise performance compared to 44% of the 1st year trainees. Moreover, with approximately 3 years of experience, the 3rd year trainees are in a better position to note that leading a team is either not needed during the training programme or that *leadership* does not improve their performance. With *emotional intelligence*, a similar trend occurred, however, the frequency increased to 38% for the 3rd year trainees

and to 69% for the 1st year trainees. This result could indicate that self-awareness and being sensitive to situations involving people are not needed as much as 1st year trainees might think. In contrast, Rubens et al. (2018) and Jones and Abraham (2009) noted that both these skills are necessary for future career success. Awareness of the importance of *leadership* and *emotional intelligence skills* might need to be given to the trainees.

Perceptions of practical experiences or teaching methods that aided RDM skills development

The results to Question 3 appear in Table 8 below.

Table 8: Practical experience or teaching method in developing RDM skills

Practical experience or teaching method	Frequency	%	# RDM Skills ³	RDM skilled selected 3 or more times
Simulation	7	10%	15	None
Case study	13	19%	13	None
Game	4	6%	3	None
Vacation work	13	19%	12	Teamwork
Tutoring	11	16%	23	Communication, People, Relationship-building, Managing others
Workshop	3	4%	4	None
Internship	4	6%	7	None
Group assignments	2	3%	0	None
None	11	16%	0	None
Total	68	100%	77	

Highlighted cells are discussed below

Respondents had the opportunity to indicate more than one practical experience or teaching method. Altogether, as per Table 8 above, 68 responses were received from the 44 participants. Case studies and vacation work were indicated most frequently as the practical experience or teaching method that developed RDM skills whilst at university; both comprised 19% of the responses. Case studies are more relevant to this study because the university can control this method in their curriculum, whereas vacation work is not provided by them. Keevy (2016a) found that the case study method is an effective tool for professional skills development by academics, although it was not used often at the time the study was undertaken. However, and based on this study's findings, academics seem to get more adroit at using the case study method as a means of developing RDM skills to a certain extent.

³ The number of times a RDM skill was mentioned as developed to an extent by a practical experience or teaching method

Tutoring, which closely follows case studies, with 16%, involves 23 of the 77 RDM skills responses of all the practical experiences teaching methods. *Communication, people, relationship-building and managing others* were noted at least three times by the respondents as being developed to a certain extent through tutoring. SAICA could encourage academics to create more tutoring opportunities because it seems this experience has a pervasive effect on the RDM skills with 9 of the 13 skills selected at least once. Mentorship, which could be seen as similar to tutoring, has been noted by Kevy (2016b) and Hamilton, et al. (2019) as an effective tool in the development of RDM skills.

The respondents perceived that group assignments and workshops (3% and 4% respectively) provided by the university helped to a lesser extent in developing RDM skills. One respondent commented that limited opportunities were provided for group assignments which reduced the opportunity for developing *teamwork* and other associated RDM skills.

Even though ‘simulation’ was noted by only 10% of the respondents, the number of RDM skills perceived to be developed to a certain extent was the 2nd highest with 15. One respondent mentioned that exposure to most of the RDM skills was provided during the simulation process. This perception could be due to the workplace scenario presented by the facilitator capturing the trainees’ attention. 16% of the respondents perceived none of the teaching methods or experiences listed in the questionnaire as assisting them to develop any of the RDM skills. This could be due to respondents not being able to recall certain experiences, given the length of time since attending university.

Some noteworthy comments by the respondents supported the results presented in Table 8 above:

Concerning case studies:

*It taught me how to think ‘outside-the-box’ and working with others.
Case studies as assignments where judgement had to be applied, as well as
extensive teamwork that relied on communication skills*

Concerning tutoring:

*When I was a tutor, I learnt relationship skills and also management skills.
How to manage my time and how to manage others by guiding them and
teaching them what I know.*

By being an academic trainee, and by tutoring subjects to students, I was able to develop communication and people skills. This helped me to develop people skills and to be able to manage others. This also gave me confidence that I use now when I work with clients.

The comments provided above give substance to the overall findings of Question 3. It also leads the way to possible recommendations for future research into accounting education in South Africa.

Recommendations and Conclusion

This study investigated whether aspirant CA(SA)s, currently in the SAICA training programme phase, deem that RDM skills were developed during their university academic programme to maximise their workplace performance. Based on the results of this study, and except for the *managing others skill*, the development of RDM skills in university accounting students has been noted to have been attained to at least an intermediate level. This result differs slightly from current reviewed literature that suggests the academic programme offered at most South African universities is not producing ‘work-ready’ trainee accountants. Nonetheless, the suggested future research and changes in academic practices is proposed below.

The study respondents perceived the academic programme assisted in developing self-management skills in students. Also, respondents deemed self-management crucial to maximising their performance during the training programme. Even though *managing others* and *leadership* were perceived to be the least developed during the academic programme, it seems that these skills are not as important as some of the other RDM skills, to prepare students for the training programme. As a result, the onus is extended to the training programme providers to develop these two skills at an advanced level.

Teamwork is perceived to be developed much less than what the respondents feel is needed. Only vacation work, which is an experience outside the academic programme, was noted by the respondents at least three times as an experience that assisted in the development of *teamwork* skills. Therefore, the study noted that *teamwork* is an underdeveloped skill, but the training programme does provide the necessary exposure to such a practice. This result was found also in Lansdell, et al.’s (2020) study, in which *teamwork* was identified as being the most developed skill at an advanced level during the training programme.

The case study method is a teaching method within the control of the academics which jointly resulted in the highest response rate for assisting in developing RDM skills. The other experience was tutoring but this practice is something that students undertake in their ‘free’ time or if contracted to do so by the

university. Considering the above comments, a future study on aspirant CA(SA)s' perception of professional skills development during the academic programme, after the implementation of the SAICA 2025 CF, could be helpful because the respondents who were utilised during this study were at university when the previous CF was in place.

If academics and training programme providers could collaborate in the development of RDM skills, by instigating compulsory vacation work for accounting students during holiday periods or introducing WBL opportunities, aspirant CA(SA)s trainees could be better prepared to enter the working environment. Due to the *relational skills* (eight of the 13 skills investigated during this study) being perceived as developed only to an intermediate level or lower, a leadership course/assessment could be incorporated during university courses for students to identify their strengths and weaknesses regarding RDM skills.

Even though the CF guides all stakeholders in the CA(SA) professional development process, several stakeholders could benefit from this study because the effectiveness of the CF in assessing and developing professional skills is indirectly being evaluated. Academics may find this research study helpful because it will provide them with a better understanding of the professional skills' needs of alumni and they, therefore, would know which skills need to be given greater focus with their current students. Aspirant CA(SA)s could find this research useful for noting which skills they should focus on before entering the working environment. Training programme providers might be able to use the results of this study to provide professional skills workshops at the start of their training programmes. Lastly, SAICA could use the results of this study to assess whether the RDM skills proposed for development in their CF are being developed as intended, by accounting students attending South African Universities.

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Appendix A

ENABLING COMPETENCIES (ACUMENS)			
	1 Foundational level of competence	2 Intermediate level of competence	3 Advanced level of competence
Proficiency levels are distinguished with reference to: (i) type of task, (ii) level of task understanding, (iii) knowledge and skills needed for task performance, (iv) dependencies and (v) level of guidance Use enabling competencies during task performance:			
<i>(i) type of task</i>	During task involvement	To initiate tasks and perform tasks on a preliminary /preparatory basis	To complete all steps in tasks
<i>(ii) level of task understanding</i>	Displaying a basic level of task understanding (key ideas and principles)	Displaying an intermediate level of task understanding (detailed knowledge including some analysis/evaluation)	Displaying an advanced level of task understanding (clear problem identification, thorough analysis/evaluation and useful recommendations are made)
<i>(iii) knowledge and skills needed for task performance</i>	Using limited knowledge and skills needed to perform the task	Using multiple knowledge sources and skills in certain areas and limited in others to perform the task	Integrating multiple knowledge sources and skills in all areas, to perform a task
<i>(iv) dependencies</i>	Mainly relying on others' actions rather than on your own	Relying on own actions complemented by actions of others for which limited or informal responsibility is carried	Relying on own actions complemented by actions of others for which formal responsibility is carried
<i>(v) level of guidance</i>	Obtaining frequent guidance	Obtaining limited guidance	Obtaining little or no guidance

Source: SAICA. (2021a). *CA(SA) Competency Framework - Guidance on the content, development and assessment of competencies in the academic programme.*

Appendix B (The table below was provided as part of the questionnaire)

	RDM Skill	Definition
Relational skills		
1	Communication skills	Effectively convey information and ideas to individuals and groups in a variety of situations in a focused way using verbal and non-verbal techniques and skills.
2	Leadership skills	Work with others; manage and lead teams.
3	People skills	Patterns of behaviour and behavioural interactions. Among people, it is an umbrella term for skills under three related sets of abilities: personal effectiveness, interaction skills, and intercession skills.
4	Relationship-building skills	Build authentic relationships and effective collaboration across a wide range of teams and stakeholders.
5	Teamwork skills	Interrelated abilities that let you work effectively in an organised group. Teamwork happens when people cooperate and use their skills to achieve common goals.
6	Self-management skills	Plan and manage personal development and appreciate how personal strengths and weaknesses may impact work, learning and goal attainment.
7	Managing others' skills	Work with others and review their work and/or provide feedback.
8	Emotional intelligence skills	Establish and sustain trusting relationships based on self-awareness, sensitivity to the situation, culture and people involved.
Decision-making skills		
9	Analytical/critical thinking skills	Research, investigate, critically analyse, reflect and apply professional judgement to the evaluation of data and information from a variety of sources and perspectives.
10	Integrated thinking skills	A decision-making approach for complex problems based on finding new, creative solutions rather than merely choosing the best solution from a list of alternatives.
11	Problem-solving skills	Collate and compare information from multiple sources to correctly define a problem, assess alternative solutions against decision criteria and make the optimal decision.
12	Judgement and decision-making skills	The ability to make considered and effective decisions, come to sensible conclusions, perceive and distinguish relationships, understand situations, and form objective opinions.
13	Professional scepticism skills	Having a questioning mind. Being alert to anything that may indicate misstatement due to error or fraud. Critically assessing audit evidence.

Source: SAICA. (2021a). *CA(SA) Competency Framework - Guidance on the content, development and assessment of competencies in the academic programme.*

Appendix C

Ruhan Master's Degree Questionnaire

Dear Trainee

Could you kindly take a few minutes in answering the questionnaire which would provide me with valuable information to complete my dissertation. My overall research question is:

HOW CAN CA(SA) UNIVERSITY STUDENTS BE BETTER PREPARED FOR THE SAICA TRAINING PROGRAMME – A FOCUS ON RELATIONAL AND DECISION-MAKING (RDM) SKILLS

SAICA adopted a new Competency Framework (CA2025) this year with updated professional skills called 'Enabling skills'. For this study, focus is placed on questions around the Relational and Decision-making (RDM) Enabling skills. Refer below for a short description of each skill which could assist in answering the questions:

Relational skills:

1. Communication skills: Effectively convey information and ideas to individuals and groups in a variety of situations in a focused way using verbal and non-verbal techniques and skills.
2. Leadership skills: Work with others; manage and lead teams.
3. People skills: People skills are patterns of behaviour and behavioural interactions. Among people, it is an umbrella term for skills under three related set of abilities: personal effectiveness, interaction skills, and intercession skills.
4. Relationship-building skills: Build authentic relationships and effective collaboration across a wide range of teams and stakeholders.
5. Teamwork skills: Interrelated abilities that let you work effectively in an organised group. Teamwork happens when people cooperate and use their individual skills to achieve common goals.
6. Self-management skills: Plan and manage personal development and appreciate how personal strengths and weaknesses may impact work, learning and goal attainment.
7. Managing others skills: Work with others and review their work or provide feedback.

8. Emotional intelligence skills: Establish and sustain trusting relationships based on self-awareness, sensitivity to the situation, culture and people involved.

Decision-making skills:

9. Analytical/critical thinking skills: Research, investigate, critically analyse, reflect and apply professional judgement to the evaluation of data and information from a variety of sources and perspectives.

10. Integrated thinking skills: Integrative thinking is a decision making approach for complex problems based on finding new, creative solutions rather than merely choosing the best solution from a list of alternatives.

11. Problem-solving skills: Collate and compare information from multiple sources to correctly define a problem, assess alternative solutions against decision criteria and make the optimal decision.

12. Judgement and decision-making skills: The ability to make considered and effective decisions, come to sensible conclusions, perceive and distinguish relationships, understand situations, and form objective opinions.

13. Professional scepticism skills: Having a questioning mind. Being alert to anything that may indicate misstatement due to error or fraud. Critically assessing audit evidence.

* Required

1. I hereby give consent for the researcher to use my response as part of his dissertation *

Check all that apply.

- Yes
 No

2. You are currently in which year of your SAICA traineeship? (1st, 2nd or 3rd) *

Check all that apply.

- 1st year
 2nd year
 3rd year
 Other: _____

3. Which university did you attend for undergraduate and postgraduate studies? (Type in the text box) *

4. 1. To what extent do you think your university played a role in developing relational and decision-making (RDM) skills? (choose one of the following for each of the 13 RDM skills: not developed (1), foundational level (2), intermediary level (3) or advanced level (4)). *

Check all that apply.

	Advanced	Intermediate	Foundational	Not developed
Communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leadership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
People	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Relationship--building	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Teamwork	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Self-management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Managing others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Emotional intelligence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analytical/critical thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrated thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Problem--solving	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judgment and decision--making	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional scepticism	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. To what extent should RDM skills be developed at university level that would assist you in maximising your performance in the first year of your training contract and beyond? (choose one of the following for each of the 13 RDM skills as: not developed (1), foundational level (2), intermediary level (3) or advanced level (4)) *

Check all that apply.

	Advanced	Intermediate	Foundational	Not developed
Communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leadership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
People	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Relationship--building	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Teamwork	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Self-management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Managing others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Emotional intelligence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analytical/critical thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrated thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Problem--solving	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judgment and decision--making	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional scepticism	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. 3. Did any practical experience or teaching method while you were a student help ^{*} develop RDM skills? Tick the experience or teaching method below. Please provide further detail in the text box.

Check all that apply.

- Vacation work
- Internship
- Workshop
- Case Study
- Simulation
- Game (for e.g., Accounting Monopoly/Amazing Tax game facilitated by the lecturer)
- Tutoring
- None
- Other: _____

6. Further detail to Q3 (if applicable): 1). Briefly describe the ticked experience or teaching method.

7. Further detail to Q3 (if applicable) 2). In your view, which of the 13 RDM skills were assessed or developed in the ticked experience or teaching method.

8. Would you like to receive a copy of the overall results? *

Check all that apply.

Yes

No
