

**PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH
AFRICAN UNIVERSITIES**

by

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DECLARATION

I declare that the dissertation hereby handed in for the qualification Master in Accounting at the University of the Free State, is my own independent work and that I have not previously submitted the same work for a qualification at/in another university/faculty.



S James

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LIST OF ACRONYMS AND ABBREVIATIONS

Acronym	Description
AAA	American Accounting Association
ACCA	Association of Chartered Certified Accountants
ADA	Advanced Diploma in Accounting Science
AFS	Annual Financial Statements
AG	Auditor General
AGA	Association of Government Accountants
AGA(SA)	Associate General Accountant (SA)
AGSA	Auditor General of South Africa
AICPA	American Institute of Certified Public Accountants
AiT	Accountants-In-Training
ANAN	Association of National Accountants of Nigeria
APC	Assessment of Professional Competence
ASA	Accountancy South Africa
ASB	Accounting Standards Board
AT(SA)	Accounting Technician (SA)
BA(SA)	Business Accountant (SA)
BAP(SA)	Business Accountant-in-Practice (SA)
BBBEEA	Broad-Based Black Equity Empowerment Act
BTO	Budgeting and Treasury Office
CA ANZ	Chartered Accountants Australia and New Zealand
CGMA	Chartered Global Management Accountant
CAPA	Confederation of Asian and Pacific Accountants
CA (SA)	Chartered Accountant of South Africa
CBA(SA)	Certified Business Accountant (SA)
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CFO(SA)	Certified Financial Officer (SA)
CGFM®	Certified Government Financial Managers®
CGISA	Chartered Governance Institute of Southern Africa
CHE	Council for Higher Education

CIMA	Chartered Institute of Management Accountants
CIGAR	Comparative International Governmental Accounting Research
CIGFARO	Chartered Institute of Government Finance Audit and Risk Officers
COBOKS	Common Body of Knowledge and Skills
CPA	Certified Professional Accountant
CPD	Continuing Professional Development
CPFO	Certified Public Finance Officer
CPUT	Cape Peninsula University of Technology
CTA	Certificate of Theory in Accounting
CUT	Central University of Technology
DORA	Division of Revenue Act
DPME	Department of Planning, Monitoring and Evaluation
DUT	Durban University of Technology
EC	Eastern Cape
GAAP	Generally Accepted Accounting Practice
GAE	Government Auditing Experience
GASP	Government Auditing Specialism Programme
GFOA	Government Finance Officers Association
GHREC	General Human Research Ethics Committee
GRAP	Generally Recognised Accounting Practices
HOD	Head of Department
IAC	Institute of Accounting and Commerce
IAESB	International Accounting Education Standards Board
ICAA	Institute of Chartered Accountants of Australia
ICAG	Institute of Chartered Accountants Ghana
ICAN	Institute of Chartered Accountants of Nigeria
ICSA	Institute of Chartered Secretaries of Southern Africa
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IIA	The Institute of Internal Auditors
IIA SA	Institute of Internal Audit South Africa
IMFO	Institute of Municipal Finance Officers
INTOSAI	The International Organisation of Supreme Audit Institutions

IoD(SA)	The Institute of Directors in South Africa
IPA	Institute of Public Accountants
IPSAS	International Public Sector Accounting Standards
IRBA	Independent Regulatory Board for Auditors
ITC	Initial Test of Competence
JSE	Johannesburg Stock Exchange
MBA	Master of Business Administration
MCS	Modified Cash Standard
Medunsa	Medical University of South Africa
MFMA	Municipal Finance Management Act
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
MUT	Mangosuthu University of Technology
mSCOA	Municipal Standard Chart of Accounts
NMMU	Nelson Mandela Metropolitan University
NMU	Nelson Mandela University
NWU	North-West University
NPM	New Public Management
NQF	National Qualifications Framework
NZICA	New Zealand Institute of Chartered Accountants
OECD	Organisation for Economic Co-operation and Development
OEPP	Outcome Evaluation Pilot Project
PAJA	Promotion of Administrative Justice Act
PFMA	Public Finance Management Act
PGDA	Postgraduate Diploma in Accounting
PPPFA	Preferential Procurement Policy Framework Act
PwC	PriceWaterhouseCoopers
RA	Registered Auditor
RGA	Registered Government Auditor
RSA	Republic of South Africa
SAAA	South African Accounting Academy
SAIBA	Southern African Institute for Business Accountants
SAICA	South African Institute of Chartered Accountants
SAIGA	Southern African Institute of Government Auditors

SAIPA	South African Institute of Professional Accountants
SAIT	South African Institute of Tax Practitioners
SAQA	South African Qualification Authority
SCM	Supply Chain Management
SME	Small and Medium-Sized Entities
SOEs	State-Owned Entities
TUT	Tshwane University of Technology
UCT	University of Cape Town
UFH	University of Fort Hare
UFS	University of the Free State
UJ	University of Johannesburg
UK	United Kingdom
UKZN	University of KwaZulu-Natal
UL	University of Limpopo
UNICEF	United Nations Children's Fund
UNISA	University of South Africa
UNIVEN	University of Venda
UNIZULU	University of Zululand
UP	University of Pretoria
USA	United States of America
USAF	University South Africa
UWC	University of the Western Cape
WSU	Walter Sisulu University
RU	Rhodes University
VUT	Vaal University of Technology
WITS	University of the Witwatersrand

ABSTRACT

This study has been undertaken against the perceived insufficiency of public sector accountancy education and research at universities, locally and internationally, while the need for public sector accountancy exists. The purpose of this study was to test the perception whether universities in South Africa are responding adequately to the accountancy-related educational needs of the public sector. This study aims to contribute towards the limited literature that exists on public sector accountancy education in South Africa. The study may contribute towards discussions at universities about the inadequacy of public sector accountancy education and research.

The literature review in this study focused on public sector accountancy education internationally, covering first world (Australia, the USA, New Zealand) and third-world countries (Ghana and Nigeria). The literature also included discussions about the public sector financial management reforms in South Africa through the relevant enacted laws. In addition, further discussions about accounting education, distinguishing between private sector accountancy education and public sector accountancy education, the current state of public sector accountancy education and the related unique skills were provided.

The literature review was followed by a detailed analysis and comparison of the technical competencies on the SAICA and SAIGA competency frameworks. As a result, similarities and differences were identified between the technical competencies in the two frameworks. Based on the results from the analysis and comparison of the two competency frameworks, an interview schedule was developed and used to guide the discussion with the key role-players in the private sector audit firms, public sector institutions, the AGSA and two universities in the Eastern Cape to gather their opinions about the research problem. The role-players included the Audit Partners, Senior Managers and HoDs at the institutions mentioned above.

The results of the empirical study, which included the document analysis and the semi-structured interviews, were aligned. The key findings from the study indicate:

- the SAICA competency framework is business orientated, while the SAIGA competency framework is public sector orientated;

- the public sector environment is highly regulated, and therefore its financial management processes and financial reporting frameworks are governed by the Constitution, MFMA, PFMA, Treasury regulations and GRAP, Modified-Cash Standards and IPSAS;
- the highly regulated public sector environment contributes to accountancy professionals such as CA(SA)s being less attracted to the public sector for fear of reputational damage and a loss of jobs because of non-compliance with the related laws and regulations;
- the transition from the private sector to the public sector accountancy environment is difficult for accountancy graduates when assigned to public sector assignments, owing to their lack of understanding of the public sector environment. Additionally, the university accountancy programmes are more private sector aligned than public sector aligned;
- the public sector accountancy is perceived as specialised owing to its uniqueness;
- a call was made by the participants for an increased focus on development of public sector accountancy education, through SLPs, public sector accountancy courses within existing accountancy programmes and undergraduate and postgraduate qualifications by universities, focused on public sector accountancy;
- the proposed inclusion of the public sector content by SAICA on its new CA2025 competency framework is viewed as insufficient to address the inadequacy of public sector accountancy education; and
- public sector accountancy is not the same as public administration.

This study makes the following recommendations as a means to address the above-mentioned findings:

- universities should increase the level of awareness of the public sector environment in their accountancy programmes. Additionally, the SAICA-accredited programmes should do more than is required in terms of the inclusion of the public sector content per the new CA2025 competency framework;

- courses focused on public sector accountancy should be designed and included in the existing accountancy programmes. These courses could be compulsory or elective; and
- owing to the perception that public sector accountancy is a specialist area, universities should expand their programme qualification mix, to include public sector-focused accountancy programmes at undergraduate and postgraduate levels, for example a Bachelor of Accounting (public sector specialisation) and a Postgraduate Diploma in Public Sector Accountancy. These qualifications would increase the number of competent public sector accountants.

Finally, a conclusion is provided for the study. This study activates the debate and discussion around the research question in South Africa when the SAICA competency framework was amended to consider the importance of the public sector.

Key words: accounting education, competencies, competency framework, public sector, public sector accountancy, SAICA, SAIGA, universities

CHAPTER 1: INTRODUCTION, RESEARCH QUESTION AND SCOPE OF THE STUDY

1.1 INTRODUCTION TO THE STUDY

While accounting skills are generally regarded as scarce, governments have always competed with the private sector to attract and retain qualified accounting professionals (Van Daniker, 2005:4). Gujarathi and Dean (1993:194, cited in Rahaman & Lawrence, 2001:4) reported an overall shortage of skilled accountants in public sector organisations in eight developing countries (Ghana, Malawi, Nigeria, Tanzania, Gambia, Bangladesh, Nepal and Papua New Guinea) as well as the poor quality of accountants' training and facilities. In 1993, Gujarathi and Dean concluded that due to the skills shortage, public sector officials make unsound and poor economic decisions. While the findings relate to other countries, it appears that this shortage of skills may be applicable also in South Africa.

According to the Southern African Institute of Government Auditors' [SAIGA] position paper, South Africa generally experiences skills shortages at many levels of sectors and industries, with specific industries and sectors negatively affected (SAIGA, 2006:2). The South African public sector is one such sector that is adversely affected by the skills shortage. Additionally, Nekhavhambe (2012:4) argues that because of the shortage of financial skills in the public sector, there is an unsustainable reliance on consultants to outsource the required skills in the public sector.

The above-mentioned short supply of public sector accounting and financial skills has resulted in a steady decrease in the number of government departments, legislatures, and public entities receiving clean audit reports from the Auditor General each year (Hoeppli, 2014:10). In a feature on the public sector in Accountancy South Africa [ASA], Mojapelo (2015:5) reported that most municipalities are mainly dependent on consultants to assist them in compiling their annual financial reports. Of the total number of municipalities in South Africa (258), 84% appointed consultants in the 2013/14 financial year, compared to 80% in the previous financial year (Mojapelo, 2015:6). Furthermore, the report states that the extensive use of consultants is attributable to the high vacancy rate and the absence of appropriate accountancy skills in the South African public sector (SAICA, 2021a:1; Mojapelo, 2015:6). The use of

consultants leads to double costing, as the staff employed in the public sector receive remuneration, while the consultants are paid for the same service.

A snapshot of the challenges facing the public sector in South Africa is shown in Table 1.1 below. This table summarises audit outcomes at national and provincial government departments and the related public entities (Auditor General of South Africa [AGSA], 2020a:11; AGSA, 2017:66), which the Public Finance Management Act [PFMA] governs, Act 1 of 1999 (Republic of South Africa [RSA], 1999).

Table 1.1: Audit outcomes in the South African public sector (Public entities, National and Provincial departments)

Audit outcomes (n= completed audits)	2013- 2014 (n=359)	2014- 2015 (n=366)	2015- 2016 (n=385)	2016- 2017 (n=422)	2017- 2018 (n=423)	2018- 2019 (n=424)	2019- 2020 (n=427)
Unqualified with no findings	24% (85)	27% (97)	29% (113)	30% (126)	22% (95)	23% (98)	26% (111)
Unqualified with findings	52% (191)	51% (191)	48% (184)	43% (179)	47% (198)	44% (188)	41% (173)
Qualified with findings	17% (61)	16% (60)	16% (61)	17% (72)	22% (95)	24% (103)	18% (78)
Adverse with findings	1% (2)	1% (3)	1% (3)	2% (9)	1% (4)	1% (3)	1% (3)
Disclaimed with findings	5% (19)	4% (14)	5% (21)	2% (10)	6% (26)	6% (24)	4% (18)
Outstanding audits	1% (1)	1% (1)	1% (3)	6% (26)	2% (5)	2% (8)	10% (44)

Source: AGSA, 2020a:11; AGSA, 2017:66

The summary of the audit outcomes by the AGSA in Table 1.1 indicates a regression in the audit outcomes since 2013-14, with the unqualified audit outcomes with findings declining. In addition to the decline in the clean audit reports, fruitless, wasteful and irregular expenditure also poses a problem in the public sector. In the 2015-16 audit report, the AGSA (2016:19) reported a 40% increase (from the 2013/14 reporting year) to R46 billion in irregular expenditure. The irregular expenditure relates to expenditure incurred in contravention of the applicable legislation. In the 2016/17 reporting year, the irregular expenditure was estimated at R45.6 billion (AGSA, 2017:95). The fruitless and wasteful expenditure increased by 17% from the prior year, amounting to R1,23

billion (AGSA, 2017:108). This unnecessary expenditure took place in vain and could have been avoided, had reasonable care been exercised. In 2017, the AGSA reported that only 53% of the auditees (national and provincial government) submitted financial statements that did not contain material misstatements (AGSA, 2017:78). The AGSA claims there appears to be a direct link between a shortage of financial skills in the public sector and the quality of audit reports published annually by the AGSA (AGSA, 2017:81). The poor public sector accountability is also shown by the vast sums that are inappropriately spent because of non-compliance with laws and regulations. The unauthorised expenditure, caused mainly by overspending of the approved budget, stood at R1.46 billion in 2017 (AGSA, 2017:57) and has now increased to R54 billion (AGSA, 2020a:2).

The AGSA reported severe weaknesses in the financial management of the national and provincial government that had not been addressed over the past five years from the 2020/21 reporting year, such as poor financial statements. In addition, the AGSA reports that a lack of implementation of regular reviews of financial information, reliance on consultants to prepare financial statements, and reliance on auditors to identify errors in the submitted financial statement are of great concern (AGSA, 2020a:151; AGSA, 2017:79).

The AGSA (2017:160) states the top three root causes of the qualified audit reports for public sector institutions. The report mentions these as (1) slow responses by management to improving and addressing internal controls and risk areas; (2) instability or vacancies in key positions – accounting officers, chief financial officers and heads of supply chain management units; and (3) insufficient consequences for poor performance and transgressions (AGSA, 2017:164).

AGSA (2017:161) reports that the root cause for the 54% of the 270 auditees not receiving a clean audit was attributable to the instability and vacancies in key positions and the inadequacy of appropriate competencies. These root causes have remained the same as reported in the 2019/2020 audit outcomes (AGSA, 2020a:3). The root causes mentioned above paint a concerning picture of the challenges in the South African public sector, which may indicate an insufficiency of appropriately skilled personnel, as discussed above. Different authors have also identified the insufficiency of financial skills in the public sector. Lubbe, Anthony and Dhansay (2015:11) argue

that a significant shortage of adequately qualified accountancy professionals in the public sector, especially in South Africa, affects financial reporting and good governance negatively. Lubbe (2015:1) continues the argument and states that there is a need for more financial expertise at the middle and senior levels of government. Prithiraj (2015:1) supports Lubbe and emphasises the inadequacy of skills in the public sector. With the South African public sector, which has 258 municipalities, 40 national government departments and nine provincial departments, excluding public entities, being the largest employer of accounting professionals in South Africa (National Treasury, 2017a:1), it becomes crucial that well-developed financial skills are developed and maintained for the public sector (Gloeck, 2006:31).

The need for qualified accounting professionals is also evident in the private sector. The South African Institute of Chartered Accountants [SAICA]'s 2014 survey of all (475) companies listed on the Johannesburg Stock Exchange [JSE] revealed that there were in total 4 035 directorships. 23.8% (960) of these directors are Chartered Accountants (South Africa) [CA(SA)]. From this pool of CA(SA)s, 74.3% were Chief Financial Officers [CFOs] or finance directors, while 21% of the CA(SA)'s were Chief Executive Officers [CEOs] or managing directors. The above-mentioned need for CA(SA)s indicates an undisputable need and demand for accounting skills in South Africa (SAICA, 2014:1) in the private sector. Based on the discussion above, it is evident that there is a need for accounting skills in both the public and private sectors. In South Africa. This need is addressed by several professional accounting bodies, of which SAICA is one.

To address the skills shortage in the public sector, Sadek (2015:1) argues that every prospective chartered accountant must be introduced to a mandatory public sector training experience in their three-year training (after their university studies) before being awarded the 'chartered accountant' designation. He argues that most accounting graduates are absorbed by the private sector, specifically the private professional services firms, while few candidates join the public sector after their training. This argument is supported by SAICA's recent report on the industries and areas where the CA(SA)s are involved (SAICA, 2020a). This report shows that only 5% (2 180 of 41 841) of CA(SA)s work in public sector entities (SAICA, 2020a:1).

On the one hand, the absence of more CA(SA)s in the public sector may perpetuate the drastic shortage of financial skills in this sector and the continued spending of billions by municipalities and provincial departments on the use of consultants (Mohammadali-Haji & Nagdee, 2016:22; Sadek, 2015:2). On the other hand, not all qualified chartered accountants in South Africa are exposed to public sector legislation such as the PFMA and the Municipal Finance Management Act, Act 53 of 2003 [MFMA] (RSA, 2003b) during their studies at universities and training at SAICA-accredited training offices (SAIGA, 2006:4). Additionally, De Jesus, Dhansay, Herbert and Shamsoodien (2020:1) state that the finance professionals in the public sector environment are expected to possess a range of skillsets, including essential business acumen, corporate governance and risk management, people management, budgeting and performance management and financial reporting. This wide-ranging skillset is necessary, because the public sector is a highly regulated and complex work environment (De Jesus et al., 2020:1). The public sector requires a unique knowledge of accounting structures and financial processes, including budgeting processes, legislation, and related regulations that govern the public sector (Erasmus & Fourie, 2005:31).

Because of the focus on private sector accounting at universities and the highly regulated and complex public sector, many accounting graduates may be ill-prepared for the accounting, auditing and financial management needs of the public sector, which pieces of legislation such as PFMA, MFMA govern (Gloeck, 2006:31-32). Erasmus and Fourie are thus arguing that universities are not fulfilling their obligation in providing adequate and relevant knowledge and skills to equip students for the work environment in which they will launch their careers as accountancy professionals (Erasmus & Fourie, 2004:36). Furthermore, Krah and Aveh (2013:37) argue that the insufficient focus on public sector accounting education amounts to a disservice to the accounting graduates when they look for employment opportunities found in public sector entities.

SAIGA (2006:3) agrees and argues that universities are biased towards a private sector accounting curriculum and that the public sector is not included in the curricula of accounting programmes in the financial education of accounting students. Gloeck (2006:32) also argues that "South African universities are preoccupied with the education of chartered accountants for SAICA". Prithiraj (2015:1) concurs with

Gloeck's argument, stating that universities are not putting the public sector into the minds of accounting students, which then leads to a shortage of financial management graduates joining the public sector.

The above-mentioned shortage of graduates joining the public sector increases the need for universities to elevate public sector financial management in their curriculum (Prithiraj, 2015:1). Gloeck (2012:16, in Lubbe, Anthony & Dhansay, 2015:11) asserts that the financial skills shortage in the public sector is a challenge that requires a combined corrective action by the universities, auditing firms, the public sector at large and the AGSA.

Following is a brief overview of the relevant literature related to the nature of the public vs the private sectors and the roles the universities and professional bodies play in accounting education. Additionally, the following section also includes a brief discussion on the perception of students on accounting in the public sector as a career.

1.2 ABBREVIATED LITERATURE REVIEW

A literature search revealed little recent research into public sector accountancy education in general and in South Africa. The limited literature on this topic has been confirmed by several sources (De Jager, 2016:1, Sciulli, 2016:1) and has posed a significant challenge for the researcher in obtaining recent and relevant literature sources. Thus, the literature consulted was widened to include sources other than journals and formal academic sources. The additional sources include newspaper articles and expert commentaries on this topic. In addition, various prominent South African researchers on accounting education and public sector accountancy were consulted to solicit their views on the topic, and they concurred on the limited public sector accountancy education and related research (Barac, 2016; De Jager, 2016; Scott, 2016).

The limited research may be attributable to the nature of the public sector compared to the private sector. There is thus a need to highlight this unique nature.

1.2.1 The nature of the public sector versus the private sector

The differences between the public and private sector are best explained in the context of entities that operate in the public sector and private sectors. It is important to explain

the difference in the context of entities operating in the public and private sectors. Several characteristics differentiate a public sector entity from a commercial (private sector) entity (Del Vecchio & Elfrink, 2001:14). These differences relate to primary operating objective; the nature and the source of revenue streams; the process and the use of budgets; and the legal and political environment associated with its operations (Del Vecchio & Elfrink, 2001:14). While the primary objective of a commercial entity is to maximise profit for shareholders, the public sector's focus is the delivery of services to communities (Del Vecchio & Elfrink, 2001:14). The nature of services in the public sector ranges from rubbish collection, road construction and maintenance, to services that include protection by police service to water treatment.

Budgeting is a legal process in the public sector, which commits the government to render the services to its constituents (Del Vecchio & Elfrink, 2001:15), while budgeting in the private sector is relatively simple and documents a performance plan for the private sector entity. The government also raises revenue from the taxes paid by taxpayers to whom the services are rendered, while the private sector entities generate revenue from the services they have rendered or the products they have sold.

Furthermore, a government operates within a constricted legal and political environment; for example, the public sector entity or department can conduct a financial transaction only if it is authorised by law. On the other hand, a private sector entity can conduct any financial transaction as long it is not prohibited by law (Erasmus & Fourie, 2004:36). The differences mentioned above between the two sectors may indicate that the training for public and private sector accountants may need to be different to achieve the different objectives. The difference in compliance requirements also creates a difference in the accountability of accountants in the two sectors and therefore lead to questions around relevant training and education of accountants in the different sectors. To discuss the differences between the public sector and the private sector education, refer to Chapter 4, section 4.3.2.

1.2.2 The role of universities and accountancy professional bodies

In its policy report, the Council of Higher Education [CHE] notes that universities play a vital role in knowledge production, producing socially entrenched graduates to ensure that South Africa pursues social justice and contributes to the revitalisation of the

African continent. There is an increasing demand for higher education to be responsive, develop communities, and be publicly accountable (CHE, 2000:24). Universities play an essential role in generating the conceptual, policy development, planning and implementation skills, managerial, administrative and financial competencies needed in the public sector (CHE, 2000:24). All government spheres, being national, provincial and local, are dependent on universities for improved quality of schooling, healthcare, welfare and other public services (CHE, 2000:28). Furthermore, universities promote continuing education, upgrading professional technical skills, and providing flexible opportunities for continuous learning of practising health, education, social services, and other public sector personnel (CHE, 2000:28).

From the above discussion, it can be argued that universities are expected to be responsive to societal interests and needs (CHE, 2000:13; CHE, 1997:3). The government, employers, parents and students must be assured that university graduates are fit and proper to meet the requirements of the various professions (including the public sector) and the labour market (CHE, 2000: 14). It can also not be doubted that universities play an important role in the human resource development of South Africa. Furthermore, universities have the privilege and the responsibility to respond, through research and curriculum design, to the needs of the different sectors (CHE, 2000:28). Such research and development of competencies for public sector employees are essential for improved service delivery, innovation and development (CHE, 2000: 28).

The overall well-being of nations is vitally dependent on the contribution of universities to the social, cultural, political and economic development of their citizens (CHE, 2000:30). It is acknowledged that no single university can achieve all that is expected of higher education as a system (CHE, 2000: 31). However, from the preceding sections, it cannot be disputed that there seems to be a desperate need for competent public sector accounting staff. From the earlier arguments, it is reasonable to expect of universities to respond to the call to develop competent public sector accountancy staff. In accountancy competencies, universities are responsible for academic programmes that provide knowledge and skills. Other role-players, such as the accountancy professional bodies, build on the accountancy graduates' knowledge from their university studies. The accountancy professional bodies focus on the

professional development and assessment of these graduates (SAICA, 2016a:6). Refer below for a brief discussion on the accountancy professional bodies.

Accountancy professional bodies are best positioned to influence university curriculum development by accreditation of the accounting programmes offered at various universities. In his Australian-based study on this same topic, Sciulli and Sims (2008:247) suggest that the accountancy professional bodies must intervene in addressing the inadequacy of public sector accountancy education by requiring that public sector accountancy content be included in the accounting courses as part of the accreditation conditions, thereby addressing the inadequacy of public sector accountancy education at universities. As highlighted above, Sciulli and Sims's remarks may also be applicable in South Africa. SAICA is one of the accountancy professional bodies with a prominent presence in South Africa. It has an influential role in developing accounting education at the South African universities through its competency framework, which is the guideline that universities use to develop their academic accounting programmes. For more discussion, refer to section 5.2.

As a result of the limited public sector accountancy education at universities (as discussed in the preceding sections), students may not be familiar with the public sector. The perceived limited public sector accountancy education at universities may influence the students to think less of the public sector as prospective employers. The section below provides more discussion about this.

1.2.3 Students perception of accounting career in the public sector

A United States of America [USA]-based study by Martin and Waymire (2017:1) reports that the increasing demand for accounting professionals in the public sector is due to the ageing workforce and cautious hiring because of fiscal challenges. Sinclair (2015:5) has the same observation. Accounting graduates have plenty of career opportunities available to them. These are in the private sector, public sector and professional services firms (for example, PricewaterhouseCoopers [PwC] and Deloitte). Martin and Waymire (2017:1) further assert that the public sector finds it challenging to fill the vacancies due to the competing opportunities available to accounting graduates. The accounting graduates have negative perceptions about working in the public sector, as noted in the following paragraph.

Working in the public sector is viewed by accounting graduates as providing poor monetary benefits (Martin & Waymire, 2017:1). However, this perception is influenced mainly by the limited exposure to the public sector as a potential employer (Martin & Waymire, 2017:1). Various USA-based studies (Hardnett, Daniels & Warrick, 2012; Del Vecchio & Elfrink, 2001) also report the negative perceptions of accounting students about a career in the public sector. These negative perceptions contradict the actual findings in the study by Del Vecchio and Elfrink (2001:2) and Brannan (2009:4), which suggest that job security and competitive salaries are perceived to be more favourable by accounting graduates who have had exposure to public sector accounting content (whether as a major or an elective course) in their accounting studies. In addition, Lowensohn and Reck (2005:203) cite the limited exposure to public sector accounting by the accounting students during their undergraduate studies as contributing reasons for the student's limited interest in the public sector career.

The students seem to be not interested in a public sector career because they are unaware of the public sector environment. The limited student interest can further be attributed to the low number of educators who have a teaching and research interest in the topic: public sector accounting (Martin & Waymire, 2017:2; Krah & Aveh, 2013; Sciulli & Sims, 2008; Gloeck, 2006; Engstrom, 1979; Holder, 1978).

1.3 RESEARCH QUESTION

The literature review on public sector accountancy education in South Africa has revealed limited literature on public sector accountancy. Also, it is revealed that there is a demand for public sector accountancy education in South Africa. In the context of the above, the research question of the study is:

Are South African universities perceived to respond adequately to the accountancy related educational needs of the public sector?

In order to address the research question of this research, the primary and secondary objectives are outlined in the following sections.

1.4 RESEARCH OBJECTIVES

The research question of this study is addressed by achieving the following primary objective.

1.4.1 Primary objective

In the context of the research question (refer to section 1.3), the primary objective of this research was to test the perception of whether Universities in South Africa respond adequately to the accountancy-related educational needs of the public sector.

In order to give effect to the primary objective of the study, the following section outlines the secondary objectives.

1.4.2 Secondary objectives

The secondary objectives listed below were formulated to address the research question (refer to section 1.3) and to give effect to the associated primary objective (refer to section 1.4.1):

- to give an overview of international public sector accountancy education developments (Chapter 3);
- to provide an overview of the need for public sector accountancy education through a discussion of South African legislative developments (Chapter 4);
- to compare the SAICA and SAIGA technical competencies to determine the similarities or differences in technical competencies in training prospective public sector accountants (Chapter 5);
- to test the perceptions of the key informants about the adequacy of South African University public sector accountancy education (Chapter 5); and
- to provide recommendations for addressing shortages (if any) in accountancy education relating to the public sector (Chapter 6).

1.5 VALUE OF THE STUDY

There is increasing pressure on universities to be responsive, play a developmental role and be publicly accountable in South Africa (CHE, 2000:24). The call for universities to be responsive means that the universities have to respond to the

developmental needs of society, including the financial skills in the public sector. The results of this study may provide scientific proof for universities' consideration in the development of public sector accounting educational programmes (CHE, 2003:61).

This study could also contribute to the limited literature (as mentioned in section 1.2) regarding public sector accountancy. For this reason, the outcomes of this study may be considered by the universities in South Africa during programme development and formulation of research niche areas.

1.6 RESEARCH DESIGN AND METHODS

This study will follow a document analysis as qualitative data analysis. In this study, the documents that will be analysed are the SAICA¹ and SAIGA² competency frameworks. In striving to ensure that its members remain relevant in an ever-changing world, SAICA has undertaken to develop a competency framework that responds to the “perceived” role of the future CA(SA) (CA2025, 2020:1). The new competency framework is called the CA2025 Competency Framework. In addition, the CA2025 competency framework identifies and describes a ‘professional competency’ as consisting of professional values and attitudes, enabling competencies and technical competencies (SAICA, 2020b:4).

The study will focus on the technical competencies indicated in these documents and exclude the skills, attitudes and behaviour (also called professional values and attitudes and the enabling competencies in the CA2025 Competency Framework). For a further discussion on the competency framework, refer to Chapter 5, section 5.3.3.

Following the comparison of the technical competencies of the two competency frameworks, semi-structured interviews will be conducted with the key role-players in the accountancy profession, especially those are relevant to answering the research question.

¹ SAICA refers to ‘competence’ as consisting of knowledge, skill and attribute (SAICA, 2016a:5). SAICA further refines this definition and states that competence refers to the broad range of knowledge, skills, attitudes and behaviour that together account for the ability to deliver a specified professional service (SAICA, 2018a:30).

² SAIGA defines competence as comprising of skills, knowledge (both general and technical) and professional values (SAIGA, 2014:21).

The semi-structured interviews will be conducted with twelve (12) key role-players, Audit Partners, Senior Managers at the private sector firms, public sector institutions, AGSA and Heads of Department [HoDs] at universities in the Eastern Cape. The participants have been selected based on the senior positions in their organisations and their experience with the matters to be discussed as part of the research question. Refer below for the detailed outline of the semi-structured interviews with the selected participants.

The interviews will assist the researcher to obtain their views and perceptions on the suitability of the SAICA-aligned accountancy educational programmes for public sector accountancy. The document analysis results will form the basis for the discussion with the participants during the semi-structured interviews. The interviews will be conducted on a staggered basis as follows:

Phase one – Pilot interviews

Pilot interviews will be conducted with the CFO at the Provincial Treasury and one of the private sector audit firms to test the interview questions for the public and private sector questionnaires. The changed interview questions will be used for phase two of the interviews.

Phase two – public and private sector stakeholders

Interviews will be conducted with the following public and private sector role-players: the CFO at the municipality and the Senior Managers or Partners at the AGSA, and four private sector audit firms. These interviews will incorporate some of the observations and views that the pilot study has revealed.

Phase three – Selected University stakeholders

All the views and opinions of the first two phases will influence the shape and type of questions and discussions held with the Heads of Departments [HoDs] at selected universities' Departments of Accounting and Public Administration.

1.7 SCOPE AND DELIMITATIONS OF THE STUDY

This study is within accountancy and higher education, in that a research question is being raised as to whether universities are adequately responding to the public sector accountancy needs.

1.8 LIMITATIONS OF THE STUDY

The limited research in the public sector accountancy and limited literature are a concern for the researcher. The opinions and perceptions of the selected role-players may not represent the issues within the public sector accountancy education landscape accurately. Also, there may be some changes to the programmes offered by the universities of which the researcher is not aware. The study thus focuses on the programmes offered by universities in 2020 and not planned future programmes. Although there are many accountancy professional bodies, this study will only focus on SAICA and SAIGA. SAICA was chosen because it has a substantial presence in South Africa and is a well-recognised accountancy professional body, while SAIGA is solely focused on public sector accountancy.

1.9 RESEARCH ETHICAL CONSIDERATIONS

Leedy and Ormrod (2014:106) state that researchers must look closely at the ethical implications of what they are proposing to do. Most ethical issues in research fall into one of the four categories: protection from harm, participants must participate in the research voluntarily, right to privacy, and honesty with professional colleagues.

Even though the information to be obtained from the published reports of the institutions (SAICA, SAIGA and the South African universities) is considered public documentation, the information could be sensitive; therefore, the information will be handled with caution. Furthermore, the interviews to be undertaken with the participants will take place under the voluntary participation context; however, their participation will be lobbied while respecting their right to privacy and confidentiality.

Ethical clearance will be obtained from the General Human Research Ethics Committee [GHREC] at the University of the Free State [UFS]. This ethical clearance was obtained after the study had been subjected to an independent scientific review

by the School of Accountancy's research committee. These processes ensure that the study is relevant and that the research instruments are appropriate.

The researcher (student) and the supervisor of this study are both CA(SA)s required to comply with the highest level of ethical behaviour.

1.10 STRUCTURE OF THE STUDY

The structure of the research is as follows:

Chapter one includes an introduction and background to the study. Next, the problem statement and the primary and secondary research objectives are formulated. Following this, the researcher discusses the value of the study and describes the research design and methods used in this study. Next, the research methods and the data collection methods to be employed are highlighted. After that, the scope (demarcation) of the study is discussed.

Chapter two describes the research design and methods adopted to achieve the objectives of this study. More specifically, the research process and strategy are described and motivated. After that, the research methods are elaborated. The chapter describes the primary data collection methods. Furthermore, qualitative techniques used to analyse any data collected from the empirical study will be described.

Chapter three overviews public sector accounting education in Australia, the USA, New Zealand, Ghana and Nigeria. This chapter also provides a summary of the literature review of the study.

Chapter four provides an overview of the legislative developments in South Africa that affected the public sector accounting landscape; gives an overview of accounting education, thereby evaluating or assessing the need for public sector accounting.

Chapter five presents the findings of the empirical investigation.

Chapter six provides a summary of the study as a whole. The main conclusions are drawn, and several recommendations are made. The limitations of the study are addressed, and future research possibilities are highlighted.

1.11 SUMMARY AND CONCLUSION

This study seeks to outlay the challenges facing public sector accountancy education internationally and also in South Africa. These challenges further perpetuate the perceived shortage of financial skills in the public sector.

This chapter highlighted the need for financial skills in the public sector. The chapter also highlighted the perceived insufficient public sector accountancy education and research in South Africa and the role that universities and accountancy professional bodies can play in developing these limited financial skills. This chapter further provided an outline or structure of this research study and showed that a qualitative design with semi-structured interviews is the best approach to reach the study's objectives. The next chapter provides a discussion about the research design that has been chosen for this study.

CHAPTER 2: RESEARCH DESIGN

2.1 INTRODUCTION

In order to provide a contextualised discussion about the research method to be followed in this chapter, it is essential to define concepts such as research, literature review and empirical research. This chapter describes and explains the research approach applied in this study, namely the qualitative research approach. The characteristics of the documents from which data analysis was conducted are described. Furthermore, details about the semi-structured interviews that accompany the document analysis are provided. When considering the overall research design, it is crucial to consider the research question, the study's primary and secondary research objectives, the nature of the target population, and the kind of data expected from the empirical research.

The research question (refer to section 1.3) and the primary objective (refer to section 1.4.1) of this research was described in Chapter 1. For a detailed theoretical discussion about the research design, method, data sources, data analysis and sampling methods, refer to sections 2.3–2.6. For a practical discussion about the chosen research process for this study, refer to section 2.7. Figure 2.1 shows the relationship of this chapter (the black box) to the rest of the study.

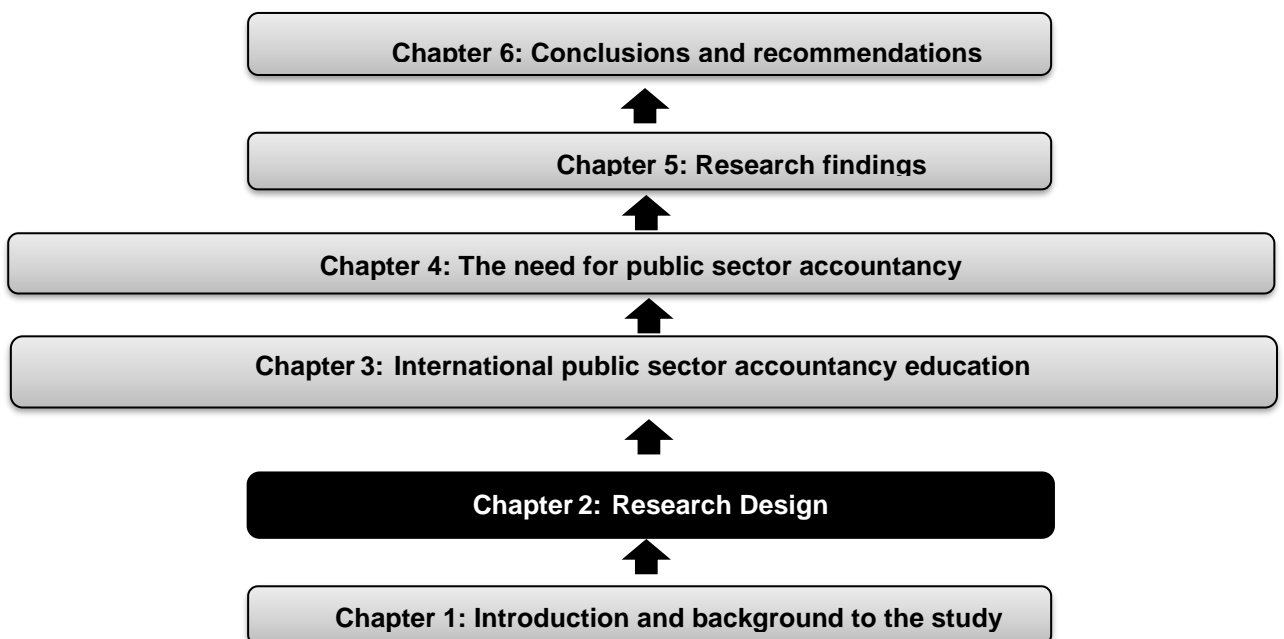


Figure 2.1: Chapter 2 in relation to the rest of the study

The following sections define research, research methods that include the literature, different types of empirical research, and this study's research design.

2.2 DEFINING RESEARCH

Research is a fact-finding exercise to answer questions presented by theoretical considerations (Bryman, Bell, Hirschsohn, Dos Santos, Du Toit, Masenge, Van Aardt & Wagner, 2017:8). Rugg and Petre (2007:31) argue that research includes the process of discovering something new. They further state that something new is new to either the researcher or everyone (Streefkerk, 2018:1; Rugg & Petre, 2007:31). When research is new to everyone, it is called primary research and the research that is new to only the researcher and not to others is called secondary research (Rugg & Petre, 2007:31; Streefkerk, 2018:1). Research is, furthermore, about the investigation or examination of facts in pursuit of knowledge (Rugg & Petre, 2007:33).

Other definitions for research are found from the web-based dictionaries are:

a detailed study of a subject, especially in order to discover (new) information or reach a (new) understanding. (Cambridge.org, n.d.)

The systematic investigation into and study of materials and sources in order to establish facts and reach new conclusions. (Oxforddictionaries.com, n.d.)

Research can therefore be defined as a well-planned and thorough examination of facts to gather a new understanding of a specific topic. Thus, there is a new knowledge creation for the researcher and a broader audience in discovering new facts. In order to be effective, the fact-finding exercise defined as research typically has a sequence that starts with a literature review followed by an empirical study. The empirical component of the research study can follow a qualitative, quantitative or mixed-research method (Venter, 2017:82).

2.3 RESEARCH DESIGN AND METHODS

The research design is described as the master and detailed plan detailing the methods and procedures for collecting and analysing the needed information (Venter, 2017:75; Zikmund, Babin, Carr & Griffin, 2010:66). It can also be described as a framework or guideline for the researcher's research process and includes techniques, methods, and approach that will be followed to conduct the research (Venter, 2017:75;

Cooper & Shindler, 2014:82). The research question will determine the methods and procedures to be used, the nature of data that need to be collected, data collection methods, and the data analysis to be employed for the proposed research (Cooper & Shindler, 2014:82; Zikmund, et al., 2010:66).

The selection of the research method to be employed in this study will be guided by the characteristics and definition of scientific research. Struwig and Stead (2001:3) state that scientific research is different from the non-scientific means of gathering and organising information in that scientific research depicts the following characteristics:

- scientific research is founded on an “open system of thought” – in that researchers are entitled to think anything. There is no hidden agenda;
- researchers learn from one another;
- data are critically analysed and examined; and
- scientific researchers sometimes provide generalisations derived from their findings, and identify limitations relating to these generalisations. An exception to this argument is where a case study research is followed – while this method is scientific, its research conclusions are constrained to the case or organisation being researched, and therefore do not get generalised.

Saunders, Lewis and Thornhill (2007:5) identify the following three characteristics of scientific research:

- data are gathered in a systematic way;
- data are analysed and interpreted in a systematic way; and
- the research has a definite purpose – to find out things.

The section that follows provides a discussion on literature review as part of the research process.

2.3.1 Literature review

A literature review is the first step in the research process (Western Sydney University Library, 2017:1; Cronin, Ryan & Coughlan, 2008:38). Cronin et al. (2008:38) further state that the literature review is an objective, in-depth summary and critical analysis of the relevant available information on the relevant topic being studied. The literature

review aims to bring the reader up to date with the current literature on a topic and provides an opportunity to identify future research opportunities (Western Sydney University Library, 2017:1; Cronin et al., 2008:38). The literature review helps the researcher develop their ideas while understanding the research topic (Pubrica, 2019:1; Feak & Swales, 2009:1). Fink (2010:3) elaborates further that a literature review is a methodological procedure for establishing, evaluating and synthesising the current research works by scholars and practitioners. A literature review refines the existing literature in the subject field and summarises the state of affairs in that subject field (McCombes, 2021:1; Rowley & Slack, 2004:32).

One of the attributes of a useful literature review is that information is collected from diverse sources (McCombes, 2021:1; Cronin et al., 2008:38). Rowley and Slack (2004:31) concur, stating that it is essential that the literature review represents a different number of sources, which comprise academic and professional journal articles, books, and internet sources.

Rowley and Slack (2004:32) and Howard (2014:101) further assert that the literature review is vital in:

- identifying a research topic or question;
- identifying of a research contribution towards existing research;
- providing an understanding of theoretical terms and concepts;
- providing a reference list or bibliography of the sources that were consulted;
- identifying research methods that are followed; and
- analysing and interpreting research findings.

This discussion makes it clear that a literature review is not a mere replication of the previous research. Furthermore, a literature review should not be biased with the researcher's personal views, but should be accurate and be reflective of the existing body of knowledge (Cronin et al., 2008:38). Regarding a literature review, it is essential to look into the different types of literature reviews.

Cronin et al. (2008:38) and Howard (2014:102) provide and explain that there are different types of literature reviews. These reviews include a traditional or narrative

review, systematic or thematic reviews, meta-analysis and meta-synthesis reviews. Each of these types of reviews is briefly discussed below.

2.3.1.1 Traditional or narrative literature review

This type of literature review concerns critically evaluating and summarising the body of literature and provides a conclusion about the topic in question (Charles Stuart University, 2021:1; Cronin et al., 2008:38). Its fundamental purpose is to gather and highlight a comprehensive background for understanding the current knowledge while magnifying the new research's importance (Charles Stuart University, 2021:1; Cronin et al., 2008:38).

2.3.1.2 Systematic or thematic literature review

This literature review follows a rigorous and well-defined approach to reviewing the literature (Snyder, 2019:334-335; Cronin et al., 2008:39). Furthermore, it groups facts and concepts according to themes. Mallet, Hagen-Zonker, Stater and Duvendack (2012:445) state that a systematic literature review is a transparent form of literature review. They further assert that systematic literature reviews involve identifying, synthesising, and examining all available qualitative or quantitative evidence to derive a robust, empirically obtained answer to a focused research question.

2.3.1.3 Meta-analysis literature review

A meta-analysis literature review is viewed as a form of a systematic review. It is focused on collecting extensive quantitative findings and conducting statistical analysis to combine those findings and elevate the understanding (Snyder, 2019:335; Cronin et al., 2008:38). Russo (2009:637) provides a practical example, stating that a meta-analysis literature review is a systematic review of a focused research topic in the literature that provides a qualitative estimate for a treatment intervention or exposure effect. The results from the meta-analysis review can refute expert opinion or popular belief (Russo, 2009:644).

2.3.1.4 Meta-synthesis literature review

A meta-synthesis literature review is non-statistical and is used to bring together, assess and interpret findings of various qualitative studies (Cronin et al., 2008:39). The various qualitative studies may be different, but are interrelated.

Following is a discussion about empirical research. The discussion on empirical research will form the basis for the study's chosen research design.

2.3.2 Empirical research

Empirical research refers to collecting new data or conducting a secondary analysis of existing data (Bryman, 2008:80). Any study's empirical research is essential and provides trustworthy data that would support the research question and the associated research objectives. Empirical research can be classified as qualitative, quantitative, or a mixture of the two called a mixed-method research approach (Bryman et al., 2017:56). The section that follows will provide a brief discussion about these three empirical research approaches.

2.3.2.1 Qualitative design

Qualitative research focuses on generating and analysing non-numeric data such as written documents, behaviour and images, spoken data or interviews (Venter, 2017:99). Qualitative research is mainly exploratory research (Leedy & Ormrod, 2014:101) to develop an understanding of individuals' underlying reasons, opinions, and motivations (Cooper & Schindler, 2014:144). This type of research focuses on analysing words rather than numerical findings and is based on socially created attitudes towards reality (Collis & Hussey, 2003:13; Venter, 2017:99).

Qualitative research includes a range of interpretive techniques, such as ethnographic, grounded theory, narrative, or discourse analysis. It seeks to explain the meaning of a phenomenon that occurs naturally in a social setting. Furthermore, it aims to understand a situation in-depth and extract perceptions about a situation (Cooper & Schindler, 2014:144). Qualitative research draws data from various sources, including organisations or institutions, people (individuals or groups), and published texts (Cooper & Schindler, 2014:144). Leedy and Ormrod (2014:101) infer that the qualitative research approach helps to define what is essential when limited

information exists on a topic, a relevant theory base is inadequate or missing, and variables are unknown. Venter (2017:99) expands further to state that qualitative research is followed to develop a strong understanding of a situation or to develop a theory. He continues to argue that qualitative research can provide more in-depth insight into complex phenomena that would otherwise have been difficult to understand (Venter, 2017:100).

There are many advantages of a qualitative research approach (Rahman, 2017:104; Ritchie & Lewis, 2003:16); such as:

- the use of smaller samples, which are intentionally selected based on important criteria;
- it allows for the explorations of emerging issues due to the close contact between the researcher and the participants;
- it produces rich and detailed data;
- it allows for emerging concepts and ideas which provide more understanding;
- it provides a rich and detailed description of participants' circumstances; and
- qualitative research approaches provide more in-depth insight into the phenomena.

Qualitative research also has disadvantages, since the research is highly dependent on the researcher's skills, and there exists the possibility of introducing bias (Cooper & Schindler, 2014:145; Pellissier, 2007:26). Qualitative research is criticised for being too subjective, biased in data collection and interpretation, and exposed to human error threats. Some authors argue that the results of a qualitative study cannot be generalised to a larger population (Jackson, Drummond & Camara, 2017:23; Cooper & Schindler, 2014:145). Venter (2017:100) mentions that it is sometimes harder to replicate a qualitative study with a different researcher due to the central role played by the researcher. Bryman et al. (2017:50) list the following criticism of qualitative research:

- it is too subjective, as there is too much reliance on the researcher's biased views about what is necessary or not;

- it is not easy to replicate, due to the unsystematic approach that researchers use in their qualitative research, making this research unstructured, therefore not replicable by another researcher;
- it has problems of generalisation due to the narrow focus that qualitative studies have. It is viewed as inappropriate to generalise its findings; and
- there is limited transparency because it is often difficult to understand how the research was conducted, for example, transparency regarding how the selection of participants for the interviews was made;

The trustworthiness of the research is important, considering that one of the weaknesses of a qualitative research approach is the subjectivity and the direct influence of the researcher on the study. Trustworthiness is described as consisting of credibility, applicability, dependability and confirmability (Venter, 2017:111). Refer to section 2.9 of how the current study's trustworthiness will be guarded.

Venter (2017:100) posits that the advantages of qualitative research offer even deeper insights when paired with quantitative research in mixed-methods research (a combination of qualitative and quantitative research approaches) (see section 2.3.2.3).

2.3.2.2 Quantitative design

Quantitative research is a form of conclusive research involving large samples extracted from the populations and has a process structured to collect data in the format of numerical data (Bryman et al., 2017:310; Cooper & Schindler 2014:146). Sukamolson (2007:2) states that quantitative research "is the numerical representation and manipulation of observations to describe and explain the phenomena that those observations reflect". In agreement with Sukamolson, researchers argue that quantitative research includes analysing numerical data (Cooper & Schindler 2014:146; Struwig & Stead, 2013:3). Cooper and Schindler (2014:146) further state that quantitative research focuses on the precise measurement of something. In quantitative research, there is a belief that there is an existing, absolute reality, and therefore the researcher must discover the truth using objective collection methods. In addition, quantitative research is used to test theories

and requires that the researcher keep a distance from the research to avoid bias during data collection (Cooper & Schindler, 2014:146).

Sukamolson (2007:11) highlights the following as the advantages of quantitative research, namely it:

- makes provision of estimates of larger populations;
- provides findings that can be compressed into statistics;
- provides opportunities to compare between different groups statistically;
- measures level of occurrence, actions and trends;
- can respond to such questions as “How many?” and “How often?”; and
- it is based on facts and focuses on accuracy and a standardised research process.

Just like qualitative research, quantitative research also has disadvantages. Chetty (2016:1) explains these disadvantages as follows:

- inappropriate representation of the targeted population, although there may have been a good sampling plan. There is a risk that the sample is not representative of the population; leading to incorrect extrapolation of results;
- scarcity of resources to collect data, especially as sample sizes for quantitative research usually are large;
- no control over the environment in which respondents answer the questionnaires, which may lead to incorrect data collection;
- does not facilitate the extraction of rich data, unlike in the interviews where more data can be obtained from the participants;
- it is costly and time-consuming to collect quantitative data;
- inadequate statistical knowledge can hamper the success of data analysis; and
- it makes it necessary to commit extra resources, as sometimes the statistical results are ambiguous to the hypothesis.

The quantitative and qualitative research can be combined into a mixed-method design (Bryman et al., 2017:56). Below is a brief discussion about the mixed-method research design.

2.3.2.3 Mixed-methods research design

Mixed-methods research design refers to research that combines qualitative and quantitative research approaches within a single research project (Bryman et al., 2017:62). This research approach helps take advantage of each of the research approaches being combined and offsetting the weaknesses of each method (Bryman et al., 2017:62). Venter (2017:83) states that mixed-method research is credited for its inherent benefit of triangulation, a research concept that collects data using more than one method. Below are the four widely recognised ways in which qualitative and quantitative approaches may be combined (Schoonenboom & Johnson, 2017:117-118; Venter, 2017:83):

- explanatory mixed methods – which use the qualitative research phase to develop a deeper understanding of the quantitative findings, resulting in more coherence. The inclusion of the qualitative phase in further analysing the quantitative results provides even richer and insightful findings based on the findings from the qualitative phase, along with findings from the literature review, the quantitative study is then designed;
- exploratory mixed methods – this method uses the qualitative phase first in order to learn about the research topic, then use those findings to design the quantitative study; and
- embedded mixed methods – this method typically follows one data collection technique for primary data, then adopts another technique for supplementary data. Venter (2017:85) provides an example that uses a case-study method, which is primarily qualitative, in which a questionnaire may be used to gather some data on a specific issue, then use a quantitative survey in order to gather supplementary data to develop a better understanding of the phenomenon being investigated.

Regardless of the mixed-method approach, triangulation always needs to be included in the design. Triangulation relates to the simultaneous use of both the qualitative and quantitative phases in collecting data so that the findings from the two phases can be compared to arrive at the conclusions. This method is credited with providing validity of the findings as the findings are arrived at using two different research approaches.

2.3.2.4 Pilot study

A pilot study is a small-scale version of the planned study that tests the feasibility of the main study (Lowe, 2019:117; Kim, 2010:191). In addition, the intention is to test if the research methods and ideas would work in practice (Lowe, 2019:117; Kim, 2010:191).

The pilot study will assist in testing the suitability of the interview questions as part of the research process. The pilot study is conducted to prevent a research error arising from poor or inadequate knowledge of the proposed research approach (Lowe, 2019:117). Lowe (2019:117) further states that a pilot study provides the researcher with feedback on whether the interview guide produces the type and depth of data needed to answer the research question. Refinement or rewording the questions and revising the interviewing techniques envisaged will be done before the empirical research interviews (main study) are conducted. A pilot study is even more important for inexperienced researchers on interviews, as it provides an opportunity to test the interview questions and gain some practice in interviewing (Lowe, 2019:117; Majid, Othman, Mohamad, Lim & Yusof, 2017:1073).

2.3.2.5 Conclusion

In the sections mentioned above, a discussion was provided for the research approaches used in a research project, namely qualitative, quantitative and mixed-research approaches. It is clear from the above discussion that the quantitative approach is focused mainly on numerical data and performing statistical data analysis, while the qualitative study is focused on gathering an understanding and an insight into the phenomena. Table 2.1 below provides a summary of the differences between the two research approaches:

Table 2. 1: Summary of the differences between qualitative and quantitative research approaches

Qualitative research approach	Quantitative research approach
Focused on words and description.	Numerically focused and measured.
Participants' viewpoint is what the research is about.	The researcher's viewpoint is the driving force.

Qualitative research approach	Quantitative research approach
The researcher is strongly involved with participants.	The researcher is detached from the subjects under Study.
Theory and concepts are produced from the data.	Focused on testing theory and concepts (hypothesis).
The interconnected process between actors.	The precise and static view of social reality.
Flexible investigation.	A structured collection of data.
The focus is on understanding the context and generally does not generalise.	The results from the sample are generalised to reach conclusions about the population.
Data are rich, deep and thick, and provides more insight into the phenomena being studied.	Data are objective and reliable.
Large-scale explanations.	Large-scale patterns, e.g. the larger sample sizes.
Focused on finding meaning behind the action of the participants.	Focused on the behaviour of people.
The natural setting is key to gathering rich data.	The setting is not natural but somewhat artificial.

Bryman et al. (2017:51)

2.4 QUALITATIVE DATA SOURCES

The researcher obtains richer and deeper data gathered in the research problem in a specific research context (Strydom & Bezuidenhout, 2014:173). It is therefore essential for the qualitative researchers to keep in mind when selecting data collection methods that the ultimate goal is to explore, understand and describe and not to explain, measure, quantify, predict and generalise as in the case of quantitative researchers (Strydom & Bezuidenhout, 2014:174). Therefore, there are many sources of data to draw from when a qualitative research approach is followed. Below are some of the sources from which the qualitative data may be produced.

- **document analysis** refers to documents as a source of data for analysis and interpretation to answer a research question (Bryman, 2012:543). Bowen (2009:27) states that document analysis is a systematic procedure of reviewing and evaluating documents – both in the printed and electronic format. Bryman

(2012:543) states that it is important that the documents must not have been created especially for the research. Instead, the documents must be 'out there; ready for use by the researcher. Scott (1990, in Bryman, 2012:544) sets criteria for assessing the quality of documents to be analysed. He states that documents must be authentic, credible, representative and meaningful. Furthermore, the documents must be original, free from unofficial changes, free from error and bias, the evidence obtained in the document must be representative of its origin, and the documents must produce understandable evidence.

There are various documents from which data may be sourced; some are for public use and therefore in the public domain, e.g. press releases and annual reports. Others are internal documents for internal use, e.g. policies, strategic plans, memorandums and e-mails (Venter, 2017:119). A researcher needs to obtain approval before using documents with sensitive information (Venter, 2017:119);

- **interviews** are the most-used form of qualitative data gathering methods. Two popularly used interviews are unstructured (also called open-ended) and semi-structured interviews (Bryman, 2012:469; Venter, 2017:114). The researchers are interested in the rich data that come from the participants, where the focus is on the interviewee (Bryman, 2012:469). Unstructured or semi-structured qualitative interviews provide this benefit to the researcher (Bryman, 2012:469). Unstructured interviews are conversations with participants on a specific topic. There usually is no structured topic, and the interviewer guides the participant on issues of interest. Structured interviews are entirely under the interviewer's control, who enjoy much power in the research process and provides less flexibility to the participants (Adhabi & Anozie, 2017:89). Semi-structured interviews start broadly, but as the interview progresses, the interviewer may probe and delve into specific areas of interest in his or her questioning. The manner in which semi-structured interviews are conducted ensures that the researcher collects data effectively and covers all areas of interest and relevance to the research topic (Venter, 2017:114); and
- **focus groups** are similar to interviews, but involve more than one participant (Bryman, 2012:501). In a focus group, there is an emergence of themes or topics explored further (Bryman, 2012:501). In order to get more data from a focus

group, the researcher must create an environment in which the participants are at ease and all participating (Venter, 2017:119). Therefore, focus groups must be facilitated by a skilled researcher who provides a discussion guideline ensures all participants get to speak (Venter, 2017:115).

2.5 QUALITATIVE DATA ANALYSIS

Regardless of the qualitative data collection method or source the researcher is to follow, there is usually a large amount of data to be processed (transcribed, analysed, interpreted and presented) (Bezuidenhout & Cronje, 2014:228). There are various ways of analysing qualitative data: qualitative content analysis, discourse analysis, conversation analysis, and others (Bezuidenhout & Cronje, 2014:233). Refer below for a brief discussion of the qualitative data analysis tools:

- **qualitative content analysis** is typically used to analyse textual data such as documents and interview transcripts (Venter, 2017:122). It breaks down data into smaller segments that are coded and categorised. However, qualitative content analysis is more than just about documents, as the data being analysed may include other mediums like images. Data are interpreted, theorised and understood so that meaningful conclusions can be made. Bryman et al. (2017:42) see content analysis as a process that involves analysing printed or visual texts or documents. From this process, there are emerging themes and meanings.

Furthermore, content analysis “is a strategy for searching for the communicative characteristics of language through focusing on the content, underlying themes and meaning of the text”. These arguments show that content analysis is much broader than document analysis and may include other data in other formats. In qualitative content analysis, more is required than just a mere counting of words. There are three approaches used to extract themes (Bryman et al., 2017:354):

- conventional content analysis – from the text data, coding categories are derived. The coding is done by repeatedly reading the text in order to capture key concepts;
- directed approach – the analysis looks first at the theory or research findings as a start, to guide the initial coding; and

- summative content analysis – includes counting and comparing keywords or content and then interpret the underlying context;
- **discourse and conversation analysis – language-based methods**, which analyse conversations or language usage in specific contexts. The outcome of these data analysis methods is the understanding of participants' attitudes, ideas and ideologies. Bryman (2012:522) describes conversation analysis as a method that analyses the talk in its natural setting. However, discourse analysis looks at other forms of communication, including text and written communication (Bryman, 2012:523);
- **narrative analysis** analyses a narrative (e.g. a story) to establish connections, relationships, and socially constructed explanations that take place naturally within narrative accounts (Venter, 2017:122). The narrative can be analysed to establish similarities between texts and emerging themes; and
- **grounded theory** was derived from data gathered and analysed systematically through the research process (Graue, 2015:10). In grounded theory, data collection, analysis, and the eventual theory stand in close relationship with one another, meaning that they are interrelated (Graue, 2015:10).

2.6 SAMPLING METHODS AND DESIGN

A sample is defined as a segment or subset of the population selected for investigation (Bryman et al., 2017:170). A sample is selected from the total or a group of the subsets or segments called the population (Bryman et al., 2017:170; Naderifar, Goli & Ghaljaie, 2017:1). Sampling for a qualitative study is complicated, and a researcher's experience plays an essential role in providing guidelines to the nature and size of a qualitative sample (Naderifar et al., 2017:2; Venter, 2017:113). There are two sampling methods: probability and non-probability sampling (Naderifar et al., 2017:1; Venter, 2017:113). In probability sampling, the sample is selected using unbiased processes; therefore, the sample unit in a population has an equal chance of being selected, resulting in a representative sample (Bryman et al., 2017:170; Naderifar et al., 2017:1; Hassan 2013:2). There are different probability sampling techniques such as random sampling, systematic sampling, stratified sampling and cluster sampling (Bryman et al., 2017:172-173; Collis & Hussey, 2014:200; Struwing & Stead, 2013:119).

In non-probability sampling, the sample selected is usually not representative of the research population, since some units are more likely to be chosen than others (Naderifar et al., 2017:2). There are various non-probability sampling techniques, such as purposive or convenience sampling, theoretical sampling, deviant case sampling and snowball or chain referral sampling (Venter, 2017:113). Venter (2017:113) explains each non-probability sampling technique as follows:

- purposive sampling occurs when the researcher makes his selection of the participants based on a pre-specified criterion such as gender, age or managerial position;
- theoretical sampling is predominantly used in grounded theory approaches to select cases or participants that contribute the most to the development of theory or to fill theoretical gaps;
- deviant case sampling occurs when the researcher intentionally selects cases that are different or opposite of other cases in the hope of gaining new insights into the research problem; and
- snowball or referral sampling refers to cases where participants are not easily found or identifiable. The researcher typically asks the participants to refer to him or her other member of the population.

The section below provides a theoretical discussion about key informant interviews.

2.6.1 Key informant interviews

United Nations Children's Fund [UNICEF] (n.d.) states the following about the key informant interviews:

key informant interviews are also called In-depth interviews are geared towards gathering specific qualitative information, from “informants” who are usually experts and decision-makers, about a topic.

UNICEF (n.d.) further states that the informants are generally

experts and decision-makers – such as senior individuals in a ministry, mayors or other senior community leaders, association and union leaders, and academic experts.

Marshall (1996:92) states that “informants” can provide information and a deep insight into what is going on around them. Marshall (1996:93) points out that the key informant approach is less likely to yield views that are representative of the views of the broader community. However, the key informant approach is followed because it provides an opportunity to get detailed information and a unique perspective about a particular research issue (The Hunger Project, 2012:1).

2.7 RESEARCH PROCESS OF THIS STUDY

Following a theoretical discussion under sections 2.3–2.6 above, this section provides a discussion about the research process to be undertaken in this study. This study will follow a qualitative research approach, highlighting the advantages of Rahman (2017:104) and Richie & Lewis (2003:16). Table 2.2 summarises the research process of this study.

Table 2.2: Research Process

Phases of the research process	Activity
Research design phase	
Literature review	Define the research question and discuss the background and development of the different aspects relevant to the study.
Data collection phase 1	
Data collection	Obtain competency frameworks from SAICA and SAIGA.
Data processing phase 1	
Data processing	Capture data (technical competencies), through document analysis, on an Excel spreadsheet.
Data analysis phase 1	
Analysing data	Perform a comparison of the technical competencies, using Excel spreadsheets to identify any differences between and gaps in the competencies.
Data collection instrument design phase 1	
Developing the interview schedule with the consent forms for the participants	Use the Excel spreadsheet developed during data analysis phase 1 to develop interview questions.
Data collection phase 2	

Phases of the research process	Activity
Semi-structured interviews during this phase 2 are in the following manner: <u>Pilot Study (Interview Phase 1)</u> CFO at Provincial Treasury and one private sector audit firm. <u>Main semi-structured interviews (Interview Phase 2)</u> four private sector firms; the AGSA, and CFO at one metropolitan municipality. <u>Final semi-structured interviews (Interview Phase 3)</u> two universities' HODs (Departments of Accounting & Public Administration – all in the Eastern Cape.	Collect data from interviews
Data processing phase 2	
Analysing data	Use interview data to test the SAICA-aligned university accountancy programmes' suitability for public sector accountancy to emphasise the differences identified during phase 1.
Conclusion	
Conclude on the study	Conclude on the differences between SAICA and SAIGA competency frameworks and the opinions of the interviewees.

In this study, the traditional or narrative literature review will be followed. However, due to the limited literature on the research topic, it is essential to evaluate, analyse and summarise the limited literature on the topic while mapping a way for the topic's relevance for the current study.

Although the focus of this study is on the public sector accountancy education in South Africa, the literature review of this study will include aspects of the global public sector accountancy education. The literature review will therefore be outlined as follows:

- a discussion of the overview of public sector accountancy education in other countries (see section 3.2). The countries selected to represent both first and third world countries where there has been some publication of literature about the research question, and therefore are relevant in the literature review for this study. The overview will be done in the following manner:

- a discussion of the public sector, public sector accountancy education and the related challenges in Australia (see section 3.2.1);
- a discussion of the public sector, public sector accountancy education and the related challenges in the USA (see section 3.2.2);
- a discussion of the public sector, public sector accountancy education and the related challenges in New Zealand (see section 3.2.3);
- a discussion of the public sector, public sector accountancy education and the related challenges in Ghana (see section 3.2.4); and
- a discussion of the public sector, public sector accountancy education and the related challenges in Nigeria (see section 3.2.5);
- a discussion on the legislative developments that have led to public sector accountancy reforms in South Africa (see section 4.2); and
- a discussion of the overview of accountancy education in South Africa (see section 4.3) in the following manner:
 - private sector accountancy education in South Africa (see section 4.3.1);
 - public sector accountancy education in South Africa (see section 4.3.2);
 - the status quo of the public sector accountancy in South Africa (see section 4.3.3); and
 - the argument for the unique skills needed in the public sector accountancy (see section 4.3.4).

In this study, a qualitative document analysis (see section 2.7.1) will be performed and will be accompanied by semi-structured interviews (see section 2.7.2) to achieve triangulation – a combination of methodologies in the study of the same research problem (Bowen, 2009:28). The documents to be analysed using a content analysis technique (see sections 2.7.1.1) are the SAICA and SAIGA competency frameworks. These will be summarised and analysed in detail to compare the technical competencies within the two frameworks. In addition, this comparison will be done to identify any possible differences between the two competency frameworks to identify the gaps in technical competencies to answer the research question.

After analysing the technical competencies in the two competency frameworks, the interview instruments will be developed after completing the data analysis. A semi-

structured interview strategy will be used in this study to solicit more data through an informal discussion with the participants, as discussed under section 2.4 above. The semi-structured interviews by their nature allow for the further exploration and probing of interviewees for any emerging concepts and ideas, leading to the attainment of rich and meaningful data. The interview strategy to be applied in this study is non-probability sampling (see section 2.7.1.2) since the researcher uses personal judgement in selecting sampling units (Collis & Hussey 2014:132; Struwig & Stead 2013:116 -117).

In order to achieve maximum benefit from the semi-structured interviews, a pilot study will be conducted with the CFO at the Eastern Cape Provincial Treasury and an Audit Partner or Senior Manager in one of the private sector audit firms. After the pilot study, further semi-structured interviews will be held with other participants, with the additional 10 participants, thus taking the total planned participants to 12. The sample of 12 interviewees has been chosen from five private sector audit firms, the AGSA office, Provincial Treasury, a Metropolitan Municipality and HODs of the Departments of Accounting and Public Administration. All these participants are based in the Eastern Cape Province. The Eastern Cape was chosen due to the physical proximity to the researcher and ease of access to these selected participants. In addition, these interviews will allow the researcher to explore any emerging issues from the discussions with the interviewees.

2.7.1 Description of document analysis

The study will analyse the competency frameworks of the SAICA and SAIGA, the accountancy professional bodies operating in South Africa. Only the technical competencies of the competency frameworks will be included in the analysis. These documents (competency frameworks) are in an electronic format. They are considered authentic as they are not tampered with and obtained directly from the two institutions. Furthermore, they are free from error and distortion since they are key documents that these institutions heavily rely on to educate, train and develop competent accountancy professionals. Competency frameworks by nature are representative of their originating institutions and are clear and understandable. The documents are considered freely available to the public, which has to access them to guide and align

their (public) aspirations towards being professionals administered by these two institutions.

SAICA's competency framework outlines technical and pervasive competencies for Chartered Accountants at the entry point to the profession. Therefore, the SAICA competency framework is an essential document for the South African universities, as it is a base upon which they can formulate their accountancy programmes (SAICA, 2016a:5).

SAIGA's competency framework deals with the Common Body of Knowledge and Skills [COBOKS], which combine several cognitive and technical skill requirements acquired through various phases of professional development (SAIGA, 2014:2). In addition, SAIGA states that COBOKS is also a guide for universities to develop their educational programmes (SAIGA, 2014:2).

From the paragraphs above, both the SAICA and the SAIGA competency frameworks play an essential role in determining the content of the accountancy educational programmes at the South African universities. Furthermore, the SAICA and SAIGA competency frameworks are comparable for the following reasons:

- both are focused on the development of accountancy students to complete professional qualifications in accountancy;
- both are linked to university accountancy educational programmes, even though SAIGA does not formally accredit universities, contrary to SAICA's formal accreditation model;
- SAICA and SAIGA assess the student's competency in the form of professional examinations; and
- both competency frameworks have an inherent or embedded requirement for the students to serve traineeship or articles period as part of their professional *development before registering with the two professional bodies.*

After completing the professional development programme, the two institutions award their formal professional designations, being CA(SA) and Registered Government Auditor [RGA], respectively, at which point the newly qualified professionals are at the entry level of their professional journey. For more discussion about the articulation for these professional designations, refer to sections 5.2 and 5.2.2. Overall, the SAICA

competency framework has been developed from a private sector or commercial perspective (Mohammadali-Haji & Nagdee, 2016:22), while the SAIGA competency framework is public sector orientated. For the reasons outlined above, it is considered appropriate to compare the two competency frameworks to identify gaps (if any) to ensure the research question is addressed.

The accountancy programmes of the SAICA-accredited universities are indirectly a replica of the SAICA competency framework in that these universities use the SAICA competency framework as a base upon which to develop their accountancy programmes (Mojapelo, 2020; Graduate SA, n.d.). Accreditation of a programme by SAICA means that the university has appropriate resources that enable it to meet SAICA's requirements in terms of standards of learning and teaching (Naicker, 2017:1). For a list of SAICA-accredited university accountancy programmes, refer to section 5.2. For the reasons mentioned above about the comparability of the two competency frameworks and their alignment to the private and public sector, the study only compares the SAICA and the SAIGA competency frameworks. It is therefore considered not necessary to compare the two competency frameworks to the university accountancy educational programmes. However, the two accountancy professional bodies are key role-players relevant to the research question – SAICA has a substantial presence in accountancy and accountancy education in South Africa and SAIGA being solely focused on public sector accountancy.

2.7.2 Semi-structured interviews

As noted previously (section 2.7), this study will apply a non-probability sampling, in that a purposive (convenience) sampling has been chosen. Specifically, the research sample in this study will follow what is known in research terms as “key informant interviews” (see section 2.6.1). In addition, the selection of the participants (see section 2.7) has been based on their positions within their institutions (Venter, 2017:113).

The selection of the participants from the private sector firms has been from a population of 72 private sector audit firms in the Eastern Cape (Independent Regulatory Board for Auditors [IRBA], 2021:1). The selected participants were from audit firms in the two major cities of the Eastern Cape, which is East London and Port Elizabeth. While many audit firms exist in the Eastern Cape, participants for this study

have been selected from medium-sized and large audit firms because of their probable involvement in public sector work. For this research study, the medium-sized firms have more than 50, but fewer than 100 audit staff members; the large audit firms are those with audit staff members that are more than 100 people and refer to the big four audit firms.

The selection of the participants from the academic Departments of Accounting and Public Administration was made from the four universities in the Eastern Cape (Nelson Mandela University [NMU], Rhodes University [RU], University of Fort Hare [UFH] and Walter Sisulu University [WSU]). Accordingly, the participants were selected from two of the four universities in the Eastern Cape.

In the context of the above discussion, the participants for this study consisted of the CFO at the Provincial Treasury and an Audit Partner or Senior Manager at one of the private sector audit firms (stage one or pilot stage). The pilot interview was followed by further interviews with the key role-players; the CFO or Senior Director at the municipality, the Partner or Senior Manager at the AGSA, and four private sector audit firms (phase two). The interviews in stage two considered the observations and views that have been revealed through the pilot study. The final stage of the interview process included two universities' Departments of Accounting and Public Administration in the Eastern Cape. All the views and opinions of the first two phases will influence the shape, type of questions, and discussions held in this last stage.

The selection of the role-players in the public sector (the CFO at the Provincial Treasury and the Senior Director or CFO at the Municipality) means their views will ensure that the PFMA governs the public sector institutions and MFMA are included and represented. Furthermore, the public sector's alleged 'legislative complexities' necessitating a public sector-specific or unique accountancy education can be addressed.

The Audit Partners or Senior Managers at the private sector firms have been selected due to their experience in supervising and coordinating the SAICA-accredited traineeship in which the university accountancy graduates participate. The AGSA is not only SAICA accredited for the training of audit staff but also is accredited by SAIGA. All these key role-players have the experience relating to the coaching, supervision and development of staff members in the firms, including the AGSA.

Furthermore, the private sector audit firms perform contracted audit work on behalf of the AGSA and therefore, their opinions could provide valuable data for this study. The Audit Partners or Senior Managers at the private sector firms oversee the external audits and consulting work relating to the public sector contracted by the AGSA.

It is considered appropriate to incorporate the views and perceptions of the HODs of the Departments of Accounting and Public Administration in this study. Ultimately, the universities must consider how they respond to the needs of various stakeholders, including the public sector. In addition, the views of these HODs may highlight the interdepartmental relations in academic programme developments between accounting and public administration.

The number of participants is considered appropriate and sufficient – based on the **saturation principle** of diminishing returns. The saturation principle is the notion that each additional unit of information would supply less new information than the preceding one until new information dwindles to nothing (Aldiabat & Navenec, 2018: 247; Fusch & Ness, 2015:1408; Thiétart, 2001:166).

2.8 ETHICS AND ETHICAL CLEARANCE

In the context of research, ethics focuses on providing guidelines for researchers, reviewing and evaluating research, and establishing mechanisms to enforce ethical research (Aguinis & Christine, 2004:35). Before conducting research, a researcher must evaluate his/her competence to conduct research, his/her knowledge of ethical guidelines, soundness of his/her research design and ethical acceptability of the proposed study (Aguinis & Christine, 2004:35). Issues of ethics and trustworthiness are essential because they provide the basis for assessing the objectivity and credibility of the research. Resnik (2011:2) states that it is important for a researcher to adhere to ethical norms and standards when conducting research to support the research. This adherence to ethical norms ensures that researchers are subjected to public accountability. Ethics in research are important; therefore universities and other organisations have adopted ethics-related policies, standards and codes. In the same light, this study was subjected to the approval for ethical research clearance from the GHREC at the UFS. The approval of the Ethics Clearance was granted after the

scientific review of the study had been performed by the School of Accountancy's independent research committee.

The published information from SAICA, SAIGA and the South African universities was handled with caution. The research participants' participation in the semi-structured interviews was entirely voluntary and, therefore, of the participants' free will. Before the interviews were scheduled, the participants were e-mailed and provided with a high-level overview of questions (pre-interview guide) on which the interviews were based. The pre-interview guide requested the participants' consent to the interview and alerted them to their right to privacy and to withdraw from the scheduled interview should they feel uncomfortable. The non-disclosure document assured the confidentiality of the views of the participants and of their details. The research findings are not linked to a specific participant or firm from which the participant works. Responses to the interview questions are given and discussed numerically and not linked to any of the participants.

Furthermore, the researcher and the primary supervisor are members of SAICA, which requires of its members to adhere to the highest standard of ethical conduct. Additionally, this study is considered to have a low level of ethical risk due to the many factors and precautions highlighted above.

Another ethics issue that was considered in this research study is the impact of the global pandemic and COVID-19 virus. This pandemic led to the declaration of a state-imposed national lockdown. This lockdown has led to a cessation of significant operations across South Africa. Due to the risk of infection of the research participants, a decision was made to allow for the semi-structured interviews to be conducted via Skype, Microsoft Teams or telephone, as this was the best way to address this ethical concern and the safety of all the participants in the study.

2.9 TRUSTWORTHINESS OF THE STUDY

Credibility, applicability, dependability and confirmability collectively comprise what is referred to as the study's trustworthiness (Venter, 2017:111; Cope, 2014:89). The triangulation principle ensures the study's credibility by the triangulation principle – in that this study used multiple methods, data sources, and theories to gain a complete understanding of the phenomenon being studied (Korstjens & Moser, 2018:121;

Venter, 2017:83). This study analysed documents of the two accountancy professional bodies, but the interviews from the different participants also brought their views on the research topic. The results of this study reflect diverse views, hence reducing any bias that could exist in the researcher. The participants, who comprised the sample of the population, are knowledgeable, experienced and have the expertise on the research topic of the study. Their views were the most likely to enable the researcher to draw valid and credible conclusions. This study followed a thorough process in collecting and analysing the data, such that all research processes followed can be replicated by another researcher such that the results would probably be the same. Confirmability has been ensured throughout this study in that all decisions that were made were justified (for example, topic selection, selection of interviews and analysis of data). Refer to Table 2.2 above about the research process that was followed.

2.10 CONCLUSION

As this study's primary and secondary research objectives are not quantitative (refer to sections 1.4.1 and 1.4.2 in Chapter 1), it was concluded that the qualitative research approach was the most suitable and relevant approach for this study. The limited research and teaching of public sector accountancy at the universities globally was a further motivation for the qualitative approach to understand the reasons behind and motivate for further research in this area. The research was done in different phases, as can be noted in Table 2.2.

In the following chapters, a literature review will be discussed in (refer to section 2.7) to provide an overview of public sector accountancy education globally (Chapter 3) and in South Africa (Chapter 4). The discussion about public sector accountancy education globally (Chapter 3) sets the tone for discussion provided in Chapter 4.

A qualitative approach, through document analysis, was performed on the competency frameworks of SAICA and SAIGA, focusing on the technical competencies. From this analysis, the differences between these competencies were identified. The results of this data analysis was used to develop interview instruments during the semi-structured interviews with the selected informants, as explained in section 2.7.1.2. Finally, the results of these interviews were incorporated into the data analysis before

recommendations for improving public sector accountancy education by universities in South Africa were made.

Following is Chapter 3, in which a discussion on international public sector accountancy education is provided. The discussion focuses on five (5) selected countries.

CHAPTER 3: INTERNATIONAL PUBLIC SECTOR ACCOUNTANCY EDUCATION

3.1 INTRODUCTION

Chapter 2 addressed the research design. A qualitative approach with document analysis and semi-structured interviews was used to achieve the study's objectives.

To gain insight into how the research problem has been dealt with in other countries, this chapter discusses the public sector accountancy and the related education in selected countries such as **Australia**, the **United States of America [USA]**, **New Zealand**, **Ghana** and **Nigeria**. These countries have been selected due to the inclusion of public sector accountancy education research in literature. The country selection is a mix of first-world and third-world countries, all of which are members of the Commonwealth, and provide a balanced discussion on public sector accountancy education.

For each country under review, public sector accountancy education is discussed to provide an overview of the status of public sector accountancy within the accounting education at universities in those countries. When discussing the public sector accountancy education in these countries, it is considered essential to include a discussion about the accountancy professional bodies as these play a vital role in the development of accountancy education at universities. This chapter highlights common themes, which are possible reasons for public sector accountancy education at the universities. Seeing that there have been significant developments in the public sector of these countries (refer to section 3.2), it might seem appropriate to anticipate that the teaching of public sector accountancy at universities in these countries would be considered relevant.

The chapter will conclude by summarising the current state of public sector accountancy education in the selected countries. Furthermore, it will highlight the similarities in the documented reasons for the current state of public sector accountancy education in these countries. Finally, the conclusions in this chapter will be used to determine the effect that the documented reasons for the current state of public sector accountancy education may have on achieving the research question.

Figure 3.1 shows the relationship of this chapter (black box) to the rest of the study.

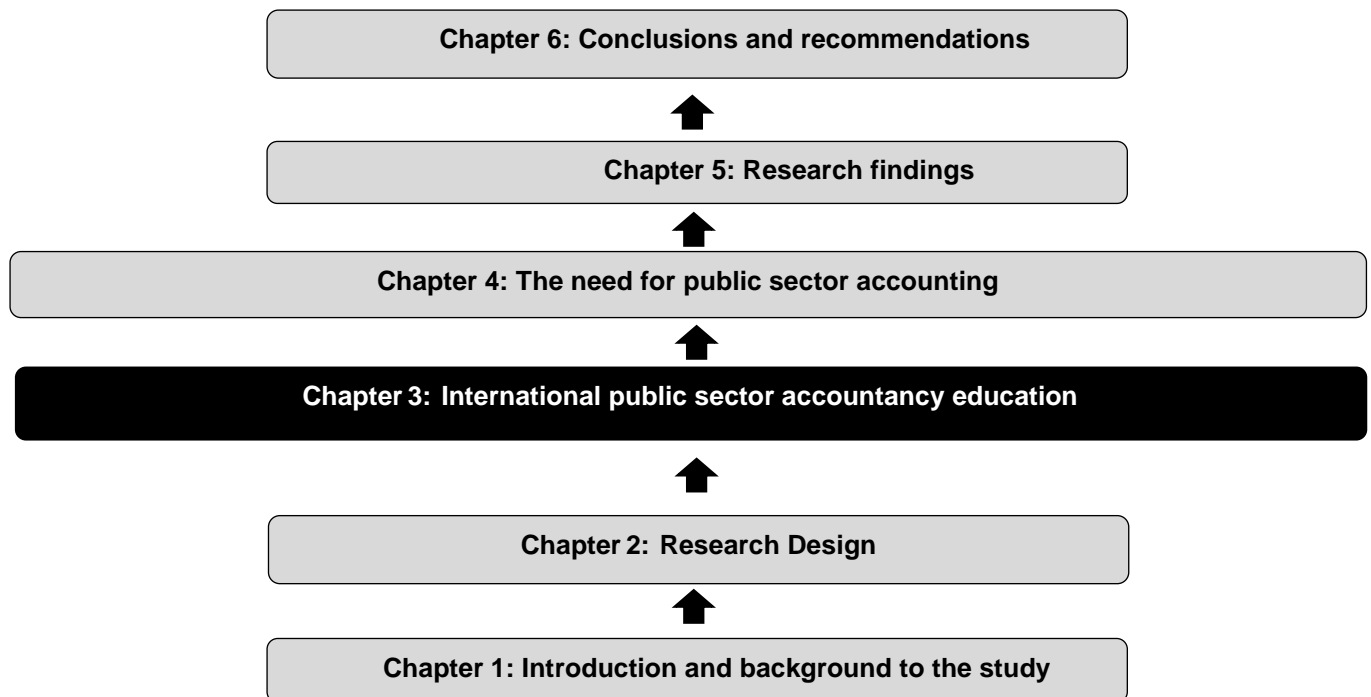


Figure 3.1: Chapter 3 in relation to the rest of the study

In order to give effect to the objective of this chapter, the following section provides an overview of public sector accountancy education in Australia, the USA, New Zealand, Ghana and Nigeria while recognising the related challenges experienced in each country. Throughout this chapter, it will be noted that limited references have been made, and the references provided are outdated in terms of the year of publications. As mentioned in Chapter 1 (section 1.2), a major challenge for this research has been obtaining more recent literature references regarding public sector accountancy.

3.2 OVERVIEW OF THE PUBLIC SECTOR ACCOUNTANCY EDUCATION IN OTHER COUNTRIES

This section provides a general overview of the public sector accountancy education internationally. The discussion about the public sector accountancy education for each selected country will be provided in sections 3.2.1–3.2.5.

According to Sciulli and Sims (2008:247), a wide range of international public sector financial management reforms have sparked an academic debate about the importance of public sector accountancy and teaching at universities. These public

sector financial management reforms can be understood as the actions initiated by the public sector in response to the pressure for the public sector to increase efficiency, effectiveness and provide value for money in the public sector activities (Sciulli & Sims, 2008:247). Furthermore, the reforms are explained as the developments in the public sector, which are sometimes referred to as the “new public management” [NPM] (Sciulli & Sims, 2008:248). The Organisation for Economic Co-operation and Development [OECD] countries developed the NPM during the nineteen seventies (1970s) and the nineteen eighties (1980s) with an emphasis on managerial accountability (Pretorius & Pretorius, 2009:34). Minns, Adams, Graham, Pato and Heard (2003:89) state that the public sector financial management reforms included new financial management legislation, the implementation of an outcomes and outputs framework, the introduction of whole-of-government financial reporting on an accrual basis of accounting as well as budgeting across the general government. These authors continue to state that the purpose of the public sector financial management reforms was to put the public sector on a business-like footing and to promote a more competitive environment (Minns et al., 2003:89). In addition, the public sector financial management reforms shifted the focus from compliance with rules to a results-orientated management approach (Minns et al., 2003:31). These NPM reforms have taken place in several countries, including Australia, the United Kingdom [UK], the USA and New Zealand (Sciulli & Sims, 2008:247).

Australia and New Zealand have been at the forefront of the new public management (Pretorius & Pretorius, 2009:30; Jones & Kettl, 2003:3). Their strategies have profoundly influenced the reforms of many other nations, especially the developing nations (Jones & Kettl, 2003:3). Several authors have argued that the public sector needs highly skilled accountancy specialists to implement these public sector financial management reforms (Nekhavambe, 2012:1; Gloeck, 2006:32; Guthrie, 1995). With the public sector financial management reforms in place, the need for universities to be more responsive to prepare students that met the reforms in the public sector environment emerged (Krah & Aveh, 2013:37).

Authors have raised concerns about the public sector accountancy education lagging behind the private sector accountancy education (Mohammadali-Haji & Nagdee, 2016:22; Cordery, 2013:101). Below is a brief discussion that refers to different countries where similar arguments have been raised.

Parker (2005:387) reports that accountancy teaching in Australian and New Zealand universities is practice orientated. Parker (2005:387) further argues that universities are teaching private sector-based accountancy, which is focused on the accreditation requirements of the accountancy professional bodies. Mohammadali-Haji and Nagdee (2016:22) and Sciulli and Sims (2008:256) continue with this argument, stating that the public sector accountancy content is excluded from the content prescribed by the Australian accountancy professional bodies in the accountancy curriculum at universities. Sciulli and Sims (2008:249) further assert that one of the barriers to teaching public sector accountancy at universities is the low number of teaching staff involved in public sector accountancy due to the possible insufficient experience. The inadequate experience is viewed by Sciulli and Sims (2008:249) as a possible reason for the limited public sector accountancy education at the Australian universities. Sciulli and Sims further argue that the limited public sector accountancy education may cause other barriers briefly discussed below.

According to Sciulli and Sims (2008:256), with the low number of academic teaching staff involved in public sector accountancy, the students are not exposed to the public sector accountancy topics. Students, therefore, do not consider the public sector as a potential employer (Sciulli & Sims, 2008:256). Both these reasons also contribute to the situation where limited, or no academic research focused on public sector accountancy is done at the universities. As Dixon (1989:9) states, the inadequate interest from the teaching staff can easily rub off on the students they teach in class, since the students make their career choices based on the advice of their lecturers.

Below is a discussion of the limited public sector accountancy education in countries where this topic has been documented. In addition, a discussion of the literature in this mix of countries may provide an appropriate overview of the status of public sector accountancy education internationally.

3.2.1 Public sector and public sector accountancy education in Australia

This section provides a discussion about the public sector in Australia. Furthermore, the needs of the public sector and the public sector accountancy education in Australia are discussed.

3.2.1.1 Public sector in Australia

The Australian government consists of three tiers of government. The national tier is sometimes referred to as the commonwealth, state tier and the local government (Minns et al., 2003:31). The government represents a significant part of the Australian economy and is a major employer in all states and territories of Australia (Sciulli & Sims, 2008:246). This economic sector employs 11 125 of the 118 000 chartered accountants registered with Certified Professional Accountant [CPA] Australia (Sciulli & Sims, 2008:246). Below is a discussion about the accountancy professional bodies in Australia and their involvement (if any) in the public sector accountancy education. The discussion about the accountancy professional bodies in Australia is important to assess their members' involvement in the public sector.

3.2.1.2 Public sector accountancy needs in Australia

There are three recognised accountancy professional bodies in Australia, namely the Certified Professional Accountant [CPA] Australia, the Institute of Public Accountants [IPA] and the Institute of Chartered Accountants of Australia [ICAA]. More details about each accountancy professional body and its role in accounting education are provided below.

As part of its advocacy activities and as an accountancy professional body, CPA Australia often meets with government ministers, submitting policy documents issued by the Australian government (CPA Australia, 2018a:1). The members of the CPA Australia are certified professional accountants who have undergone an academic programme that features four compulsory courses, namely Ethics and Governance, Financial Reporting, Strategic Management Accounting, and Global Strategy and Leadership, as well as two electives, none of which appears to have public sector accountancy content (CPA Australia, 2018b:1).

The majority of IPA members either provide professional accounting services or run small businesses (IPA, 2018a:1). The IPA members have undergone an academic programme that features a Master of Business Administration [MBA] qualification that consists of two core units: Ethics, Governance and Fraud and Professional Research and Analysis. Its other units include Accounting Standards and Practice, Strategic Management Accounting, Assurance and Audit Services and Applied Business

Finance (IPA, 2018b:1). The IPA's professional qualification studies do not seem to include any public sector accountancy content like the CPA Australian qualification.

The ICAA's professional qualification programme features a Graduate Diploma of Chartered Accounting, which focuses on Financial Accounting and Reporting, Taxation, Audit and Assurance, Management Accounting and Applied Finance (ICAA, 2018:1). ICAA thus does not seem to include public sector accountancy content in its professional qualification. In addition, the ICAA does not include specialisation courses on public sector accountancy in its programmes (Mohammadali-Haji & Nagdee, 2016:25). For more details about the ICAA's merger with the New Zealand Institute of Chartered Accountants [NZICA], refer to section 3.2.3.2.

Given the discussions about the insufficient support for the public sector accountancy from the accountancy professional bodies, the section below discusses the reported findings in Australia on the state of the public sector accountancy education in the Australian universities from the findings of Sciulli and Sims (2008). Unfortunately, no recent research literature in Australia is available, which provides the latest findings of the status of public sector accountancy (Sciulli, 2016:1).

3.2.1.3 Public sector accountancy education challenges in Australia

In the late 2000s, significant findings relating to the public sector accountancy education have been reported in Australia by Sciulli and Sims (2008:246). Their research paper sought to identify the reasons for the inadequate teaching of public sector accountancy in Australian universities. The research paper further sought to identify responsive strategies to the barriers against public sector accountancy education, hence advocating how the accountancy curriculum can be more public-sector inclusive (Sciulli & Sims, 2008:246). The study involved telephone interviews with accountancy academics across 12 universities in Australia and further in-depth, face-to-face interviews with academics at five universities across five states of Australia. The data were analysed in terms of the themes that arose from the interviews held with the respondents.

The respondents from the study cited the following reasons for the insufficient public sector accountancy education at the Australian universities (Sciulli & Sims, 2008:249):

- accountancy professional bodies specify too much volume or content to be covered in existing accountancy courses. This content overload resulted in no room for adequate public sector inclusive topics on the existing curriculum. 22% of the study respondents indicated that universities seem to be more focused on the promotion and teaching of private sector accountancy curriculum than of public sector accounting curriculum;
- 16% of respondents indicated that private sector accountancy training is broad enough to be applied in public sector accountancy. This view is not widely held, as some academics in the Sciulli and Sims study argue that this notion stems from the dominance of private sector entities within the Australian Accounting Standards Board (Sciulli & Sims, 2008:255). Refer to Chapter 4, section 4.3.2, to discuss similar arguments found in South African studies on public sector accountancy education;
- limited accountancy teaching resources with a public sector focus, such as textbooks with public sector content. 13% of the respondents indicated that contemporary accountancy textbooks are more private sector-focused;
- 18% of the respondents in the study indicated a limited teaching interest in public sector accountancy, which is sparked by the insufficient of experience in the public sector accountancy topics. These respondents claim that existing academics have been trained in private sector accountancy content and therefore find the public sector accountancy content irrelevant;
- 7% of the respondents indicated that the accountancy professional bodies drive the accountancy curriculum through their accreditation requirements;
- 12% of the respondents felt that the focus of the universities is on the teaching of private sector accountancy content; and
- 7% of the respondents stated that the limited student interest in public sector accountancy is another barrier to teaching public sector accountancy at Australian universities.

The Sciulli and Sims study paints a gloomy picture of public sector accountancy education status in Australia. The public sector accountancy education does not seem to receive the attention of the universities in Australia. Instead, the focus of the

universities seems to be on the private sector accountancy education, which is prescribed by accountancy professional bodies in Australia.

In assessing whether the status of public sector accountancy education has changed since their findings were discussed above, Sciulli (2016:1) was contacted for his views on the public sector accountancy education trend. Sciulli (2016:1) asserts that there has been a declining trend in teaching and researching public sector accountancy. He further states that the decline in the teaching and research on public sector accountancy has led to many academics abandoning this area for research purposes to focus on other areas of accountancy such as sustainability reporting (Sciulli, 2016:1). His comments further raise a red flag for accountancy education and the accountancy field, in that the limited teaching and research of public sector accountancy may continue to be a challenge at universities unless drastic steps are initiated. These steps include advocating the accountancy professional bodies to promote the teaching and research on public sector accountancy.

As can be noted from the discussion in the sections above, no evidence could be found that indicate that the challenges regarding the insufficiency of public sector accountancy content in the Australian accountancy programmes at universities has been addressed. Furthermore, the comment from Sciulli (2016:1) indicates that the public sector accountancy education continues to decline due to a limited interest from the academics at universities.

3.2.2 Public sector and public sector accountancy education in the USA

This section provides a discussion about the public sector in the USA. Thereafter a brief discussion about the USA's public sector accountancy needs and the public sector accountancy education will follow.

3.2.2.1 Public sector in the USA

The USA government is structured into federal, state and local (Doyle, 2021:1). This government structure is similar to that of Australia. The federal government is also referred to as the national government (Doyle, 2021:1). The role of the federal, state and local governments is important to the USA economy, and therefore it is necessary to design and implement excellent accounting standards and audits in the USA government (Brannan, 2009:3). The importance of the government's role to the USA

economy therefore makes it necessary for competent public sector accountants to be appointed for the proper functioning of the USA economy. In 2018, there were approximately 19 000 Certified Public Finance Officers [CPFOS] working at the federal, state and local government in the USA (Government Finance Officers Association, [GFOA], 2018:1). The section below discusses the existence and the role of accountancy professional bodies in the USA public sector.

3.2.2.2 Public sector accountancy needs in the USA

This section discusses the role of the accountancy professional bodies in the USA public sector. The need for competent public sector accountants makes it necessary for the accountancy professional bodies to be involved in the public sector. In the USA, there are many accountancy professional bodies and associations. However, the focus will be on four accountancy professional bodies because these are playing some role in the promotion and advocacy of public sector accountancy. These are the Association of Government Accountants [AGA], the American Institute of Certified Public Accountants [AICPA], the GFOA, and the American Accounting Association [AAA]. Each of these accountancy professional bodies is briefly discussed below.

The AGA is a member organisation for 15 000 public sector financial management professionals. The AGA awards a professional certification called Certified Government Financial Managers® [CGFM®] (AGA, 2017:1). The CGFM® qualification is broad and covers federal, state and local government financial management, demonstrating competency in governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels (AGA, 2017:1). (AGA, 2017:1). The CGFM® is a specialised qualification for an accountancy professional in the public sector. In order to follow the CGFM® professional qualification, one must have a bachelor's degree from a USA-based accredited college or university (AGA, 2021:1). In addition, if one possesses a foreign degree, one must provide an evaluation report stating that the degree is equivalent to a U.S. degree (bachelor's or higher) from an accredited college or university (AGA, 2021:1).

The AICPA provides the Certified Professional Accountant [CPA] designation (AICPA, 2017:47). The professional examination towards qualifying as a CPA includes assessing the public sector accountancy content (AICPA, 2017: 47). In addition, the

CPA examination covers Auditing and Attestation, Financial Accounting and Reporting and Regulation (AICPA, 2021:1). The Financial Accounting and Reporting part of the professional examination is about State and Local Governments (AICPA, 2021:1). CPAs in the USA public sector drive the efficiency of the government departments and advise the decision-makers in using government resources (AICPA, 2017:47).

The GFOA awards a CPFO designation. To be awarded the CPFO designation, candidates must pass a series of five examinations covering the major disciplines of public finance, namely Governmental Accounting, Auditing, and Financial Reporting, Treasury and Investment Management, Debt Management, Operating and Capital Budgeting, Retirement and Benefits, as well as Risk Management and Procurement (GFOA, 2017:1). In addition, the GFOA exists to advance excellence in public sector financial management (GFOA, 2018:1).

The AAA is a premier community of accountants in academia. It has a Government and Non-profit section, which specialises in public sector accounting teaching and research (AAA, 2017:1). This section is dedicated to promoting the teaching and research on public sector accountancy in American universities and colleges.

Despite the four accountancy professional bodies (as discussed above) advocating the inclusion and promotion of public sector accountancy education at universities and colleges, public sector accountancy education is insufficient at the USA universities and colleges as discussed below by the various authors.

3.2.2.3 Public sector accountancy education challenges in the USA

Dittenhofer and Sennetti (1994:2) report that the financial officers and audit officials in the USA public sector were concerned that the American universities and colleges did not provide entry-level accountants who are knowledgeable and competent in public sector accountancy matters. Dittenhofer and Senetti raise the concerns that the shortage of entry-level accountants did not receive the attention of the universities and colleges. Dittenhofer and Sennetti further assert that universities and colleges interpret the public sector accountancy education as a specialised area. They assert that public sector accountancy education should be seminar-based, taught on a part-time basis, and used as part of continuing professional development [CPD] credits of the accountancy professionals already working in the public sector. Although universities

and colleges in the USA seem not to pay sufficient attention to the public sector accountancy education, some accountancy professional bodies (see 3.2.2.2 above) play an active role in promoting public sector accountancy education (Dittenhofer & Sennetti, 1994).

This above-mentioned active role is either fulfilled through partnerships with the universities and colleges or by offering seminars, in-house specialised courses or conducting public sector-focused research (Dittenhofer & Sennetti, 1994:2). In addition, universities and colleges play their role by offering public sector accountancy education at postgraduate level as an elective or optional course within a master's degree (Dittenhofer & Sennetti, 1994:6). The reason behind offering public sector accountancy courses at postgraduate level, Dittenhofer and Sennetti argue, is that undergraduate accountancy courses provide a foundation upon which the specialisation and technical competence could be mastered at the postgraduate level. Refer to Chapter 4, section 4.3.4, about discussing public sector accountancy as a specialisation area. The section below discusses the proposed collaboration between academic departments and Accounting and Public Administration at universities in the USA to address public sector accountancy education challenges.

Cheng, Engstrom and Kattelus (2002:10) investigated the provision of public sector accountancy education through interdepartmental collaboration between the accounting and public administration academic departments at universities in the USA. This study reports that the public sector accountancy professionals, educated through the public administration programmes, accounting programmes or on-the-job experience, have found themselves without the necessary competencies due to the evolving public sector financial management needs (Cheng et al., 2002:10). This insufficiency of necessary competencies is attributed to the absence of accountancy-related competencies in the public administration programmes and the absence of public administration-related competencies in the accountancy programmes (Cheng et al., 2002:11). For a further discussion about public sector accountancy and public administration, refer to section 5.5.2.11. The authors further argue that the limited accountancy graduates who are competent on public sector matters are the reason for the high finance positions in the public sector being occupied by personnel with public administration backgrounds, who have simply gained accounting skills through on-the-job training (Cheng et al., 2002:14). Therefore, Cheng et al. (2002:11)

recommend collaboration between the public administration and the academic accounting departments in universities to address the scarce accountancy related skills in the public sector. This collaboration will address the need for essential public sector skills by forming partnerships in teaching better to equip both the accountancy and public administration graduates. Following the discussion about the need for collaboration between accounting and public administration departments at universities, it is appropriate to discuss the challenges of a limited promotion of public sector accountancy among the university students by their lecturers.

In his study, Brannan (2009:2) sought to examine the promotion of public sector accountancy as a profession for top accounting students. He criticised the American universities for the inadequate teaching of public sector accountancy and the deficient promotion of public sector accountancy among the accounting students. His study examined web-based catalogues of 120 business schools (units within universities similar to accounting departments in South Africa) in America during 2004 and 2009 to identify whether or not public sector accountancy was mentioned as a viable career path for accounting students. The results from the study indicate that as of 2004, 51% of the business schools did not promote public sector accountancy careers; however, this number increased to 66% in 2009. His study further indicates that the accountancy lecturers at these business schools influence the accountancy students not to consider a career in the public sector (Brannan, 2009:1).

Furthermore, the study indicates that accountancy lecturers

are not portraying public sector accounting in the proper light” and “that the majority (61/120) of all accounting programmes do not hold the public sector accounting field as a career worthy of mention in their programme catalogues.

He further asserts that

universities have done a poor job of educating and promoting government accounting thereby compromising the ability of the public sector to fill public sector accounting positions.

Once again, the low level of academic interest and experience among the academic staff in the universities are reported as the lack of student interest in public sector accountancy studies, since the students absorb the negative attitude of their lecturers (Brannan, 2009:4).

The studies discussed above reveal that the universities and colleges in the USA do not seem to provide competent graduates in public sector accountancy. This inadequate provision of the public sector competency is despite the advocacy role played by the four accountancy professional bodies that promote the teaching and research on public sector accountancy. One remedy for this perceived limited promotion of public sector accountancy is a suggestion for the university interdepartmental collaboration between accounting and public administration academic departments to address the inadequacy of public sector accountancy education in the USA (Cheng et al., 2002:10; Brannan, 2009:4).

The section below outlines the status of the public sector-focused accountancy education in New Zealand universities.

3.2.3 Public sector and public sector accountancy education in New Zealand

New Zealand has been a forerunner in the public sector financial management reforms that necessitate accountants who are knowledgeable about the public sector (as described in section 3.2 above). This section provides a brief discussion about the workings of the public sector in New Zealand, the public sector accountancy needs, and the challenges facing public sector accountancy education in New Zealand. Below is a brief discussion on the New Zealand public sector.

3.2.3.1 Public sector in New Zealand

New Zealand has two tiers of government; the central government and the local government (New Zealand Now, 2018:1). This arrangement is different from the Australian (see 3.2.11) and the USA governments (see 3.2.2.1). As indicated above, the New Zealand public sector underwent the public sector financial management reforms, which are focused on improving financial management to achieve better value from the public sector spending (Cordery, 2013:102). To implement these reforms successfully, accountants must know about the public sector, where transactions are complex, and their effect is focused on long-term planning (Cordery, 2013:102). The section below discusses the accountancy professional bodies and their involvement (if any) in the New Zealand public sector.

3.2.3.2 Public sector accountancy needs in New Zealand

Below is a discussion about the presence of the accountancy professional bodies in New Zealand. This discussion also looks into whether there is a focus by these accountancy professional bodies on prioritising the needs of the public sector in New Zealand.

There is only one recognised accountancy professional body in New Zealand, namely the NZICA (Bradbury, 2018:1). In November 2013, the NZICA amalgamated with the Institute of Chartered Accountants Australia (ICAA) to form one professional body; Chartered Accountants Australia and New Zealand (CA ANZ) (Bradbury, 2018:1). The CA ANZ was formed to influence national economic policy, regulatory agendas, and international professional and technical standards (White, 2014:1). In 2018, the CA ANZ had more than 100 000 members based in Australia, New Zealand, and worldwide (The University of Auckland – New Zealand, 2018:1). CA ANZ members are present in the business and finance sectors. CA ANZ awards a ‘chartered accountant’ designation after completing an accredited Graduate Diploma of Chartered Accounting and three years of mentored practical experience. The CA programme comprises five courses, focusing on Financial Accounting and Reporting, Taxation, Audit and Assurance, Management Accounting, and Applied Finance and Capstone (which develops technical expertise by integrating business problems that consist of real-life issues). Evident from these five courses in the absence of any courses dedicated to public sector accountancy content, Mohammadali-Haji and Nagdee (2016:25) has confirmed this to be the case. From the above discussion, it seems that the only accountancy professional body that exists in New Zealand does not offer specialisation in public sector accountancy. This inadequacy of public sector accountancy can be derived from the fact that none of the Graduate Diploma of chartered accounting courses relates to the public sector accountancy content. It may be that some public sector concepts are addressed within the different courses, but the analysis of the detailed content of these courses falls outside the scope of this study. The section below discusses the perceived inadequacy of public sector accountancy education at the universities in New Zealand.

3.2.3.3 Public sector accountancy education challenges in New Zealand

Gaffikin (1981:15) argues that universities in New Zealand are the educating body for the accountancy profession. As a result, the accountancy profession is influential and has an important voice in developing university private sector-focused accountancy programmes (Gaffikin, 2009:171). Contrary to this influence enjoyed by the private sector, the public sector did not seem to enjoy the same influence on the development and the teaching in the university accountancy programmes. Gaffikin (2009:184) indicates the same situation had not changed from the 1981 study he performed – in that the accountancy professional bodies are continuing to advance a private sector-orientated curriculum on the university accountancy programmes. The section below continues to discuss the status of public sector accountancy education in New Zealand.

Cordery (2013) uses surveys, document reviews, and semi-structured interviews with university and technikon accounting lecturers and textbook authors in his study. His study analyses the extent to which the universities and technikons in New Zealand incorporate public sector content in their teaching of accountancy courses as a prerequisite for entry into the accountancy profession. Accounting lecturers at eight universities and four technikons that the NZICA accredits were respondents in this study. The study reveals limited public sector content on the accountancy courses at the New Zealand universities (Cordery, 2013:108). These are the findings from Cordery' study:

- an average of 38% of the respondents noted that their courses have zero content relating to public sector accountancy (Cordery, 2013:108);
- 55% of the respondents highlighted that there is a weak focus on the public sector content (Cordery, 2013:108); and
- only 6% of the respondents agreed that there was a strong focus on the public sector content on their accountancy courses.

The findings mentioned above indicate that public sector accountancy education in New Zealand does not feature prominently in university training. At the same time, universities are expected to prepare accountancy graduates who operate effectively in a complex environment with no more extended boundaries between accountants in the public sector, public practice, and corporate sectors (Gaffikin, 2009:171). Cordery

(2013:101) alleges that private sector accountancy far outweighs the teaching of public sector accountancy. Cordery's (2013) study results are similar to those in the study in Australia (Sciulli & Sims, 2008). Cordery (2013:109) lists similar reasons for the perceived inadequacy of public sector accountancy in the accountancy programmes in New Zealand (refer to section 3.2.1.3 above). The top reasons that Cordery (2013:109) highlights are:

- limited time to cover the public sector content;
- the public sector and related accounting aspects do not seem to be a programme priority;
- the same accountancy concepts can be applied to all sectors, meaning that the private sector accountancy concepts can be tweaked to match the public sector accountancy concepts; and
- there is a perceived insufficiency of suitable resources, for example, the public sector-focused textbooks and the funding for the public sector accountancy programmes; and that the accountancy professional bodies do not include as part of the accreditation requirements the need for public sector content to be form part of the university accountancy programmes.

The findings in the publications by Sciulli and Sims (2008) and Cordery (2013) are similar to those published earlier by Dixon (1989:3). In 1989, Dixon surveyed all seven universities and 18 of the 24 technikons in New Zealand to determine the trends in their coverage of public sector accountancy and related public-sector subjects suited to the needs of accountants. The results of Dixon's study indicated that:

- only 4% of the university lecturers had an interest in teaching public sector accountancy (Dixon, 1989:4);
- only 6% had a research interest in public sector accountancy (Dixon, 1989:4); and
- no compulsory courses focusing on public sector accountancy as part of the universities' undergraduate accountancy degrees were identified (Dixon, 1989:9).

The findings mentioned above echo similar views regarding the insufficient academic teaching and research interest in public sector accountancy expressed by Sciulli and Sims (2008). Dixon (1989:10) concludes his report by stating the following:

All in all, it would appear that the material being studied in New Zealand's educational institutions is very much orientated towards the vested interests of shareholders, investors, creditors, and managers of private profit-maximising companies and that not much material addresses the public sector.

Public sector accountancy education at the universities in New Zealand, a country that has recorded comprehensive public sector financial management reforms (Bale & Dale, 1998:103), has not improved in the 24 years from 1989 until 2013.

No recent research publications exist on this topic in New Zealand. The section that follows provides a discussion about public sector accountancy education in Ghana, a developing country.

3.2.4 Public sector and public sector accountancy education in Ghana

This section discusses how the public sector is structured in Ghana, the public sector accountancy needs, and the public sector accountancy education challenges.

3.2.4.1 Public sector in Ghana

Ghana is a constitutional republic with two spheres of government; the national and local government (Kuzu, 2011:5). Once again, this is contrary to how the Australian and USA governments are arranged, since they have three spheres of government. However, it is similar to the New Zealand government structure. The Ghanaian government also went through public sector financial management reforms in the late 1990s to the early 2000s (Krah & Aveh, 2013:36). As discussed below, these public sector financial management reforms have led to competent public sector accountants in Ghana.

3.2.4.2 Public sector accountancy needs in Ghana

The public sector financial management reforms were undertaken to make the government more responsive to the needs of the public by increasing accountability and promoting efficiency and effectiveness in the public sector (Krah & Aveh,

2013:36). Fosu, Krah and Obeng (2013:28) note that the public sector financial management reforms are complex and require that highly skilled accountants be employed in the public sector to drive the implementation of the reforms. Krah and Aveh (2013:37) agree, noting that due to public management reforms that have taken place in Ghana, there is a need for competent accountancy personnel in the public sector. Krah and Aveh (2013:37) further note that the Public Accounts Committee of the Ghanaian Parliament reports that incompetent financial decisions, poor accounting practices and internal control failures are some of the problems facing the public financial management in Ghana (Krah & Aveh, 2013:37). Furthermore, it is reported that “the competency and capabilities of accounting personnel of the public sector are largely unsatisfactory” (Krah & Aveh, 2013:37).

As a result of the need for competent public sector accountants in Ghana, in 2009, the Institute of Chartered Accountants Ghana [ICAG] introduced a public sector accountancy-focused paper as part of the professional qualifying examination for chartered accountancy qualification (Krah & Aveh, 2013:45). This part of the professional qualifying examination assesses the accountancy graduates on their comprehensive knowledge and skills of public sector accountancy (Krah & Aveh, 2013:45). This action by the ICAG highlights the important role of the accountancy professional bodies in accounting education. Although for a different study, it is important to note that the actions of the ICAG are contrary to what the Australian study conducted by Sciulli and Sims (2008) found. Sciulli and Sims (2008:246) found that the accountancy professional bodies were implicit in the insufficient public sector accountancy education at universities, as they did not include the public sector accountancy requirements in their prescribed accountancy (refer to section 3.2.1.3).

The section below sets the tone for a discussion about the challenges that confront the public sector accountancy education at the Ghanaian universities by first discussing the role of universities in the public sector accountancy education in Ghana.

3.2.4.3 Public sector accountancy education challenges in Ghana

Public sector financial management reforms are partly driven by and competently accounted for by public sector accountants. These much-needed public sector accountants provide the financial and non-financial information necessary to make economic, social and political decisions, thereby ensuring accountability in the public

sector (Krah & Aveh, 2013:37). It is, however, noted that the Ghanaian universities cover limited public sector accountancy content in their existing accounting degree programmes, despite the dire need for competent public sector accountants (Krah & Aveh, 2013:36).

Krah and Aveh (2013:46) conclude that the current state of public sector accountancy education in Ghanaian universities has failed to produce competent public sector accountants. What makes matters worse is that the focus of the universities in Ghana is on the needs of the private sector, supplying the private sector with highly skilled accountancy graduates (Krah & Aveh, 2013:37). The limited highly skilled accountancy graduates in the public sector leads to the failure of the reforms and the increasing financial irregularities in the Ghanaian public sector (Krah & Aveh, 2013:39). The limited teaching of public sector accountancy education in Ghana is attributed to the inadequate teaching and research interest of accountancy lecturers in public sector accountancy (Krah & Aveh, 2013:46). Despite the addition of the public sector accountancy-focused paper in the chartered accountancy qualifying examination in 2009 (as was discussed previously), the limited teaching of public sector accountancy at universities continues, as reported by Krah and Aveh (2013). The section below discusses the public sector accountancy being considered a specialisation area at universities.

Krah and Aveh (2013:46) report that 83% of the respondents in their study suggested that the public sector accountancy be elevated to an area of specialisation (refer to section 4.3.4), whereby the students can choose to major between private sector accountancy and public sector accountancy. From the literature review on public sector accountancy education in Ghana, no evidence could be found indicating that this suggestion for public sector accountancy being elevated into a specialisation area has been implemented. The public sector accountancy specialisation would mean that all students would study the same content in their accountancy bachelor degrees from the first year to the third year in a four-year bachelor degree. The public sector accountancy students would then study public sector-specific content in the final year of their degree. Once again, no literature could be found to suggest that this suggestion has been implemented.

The following section continues with a discussion of public sector accountancy education in one of the developing countries in Africa, Nigeria.

3.2.5 Public sector and public sector accountancy education in Nigeria

This section discusses the structure of the Nigerian public sector, the public sector accountancy needs in Nigeria, and the challenges that confront the public sector accountancy education in Nigeria.

3.2.5.1 Public sector in Nigeria

Nigeria has three tiers of government; the federal, state and local government (Khemani, 2001:1). This structure of government is similar to those of Australia and the USA. The section below provides a discussion about the public sector accountancy needs in Nigeria. Chigo and Ijeoma (2017:17) report that the Institute of Chartered Accountants of Nigeria [ICAN] has approximately 22 000 members, “most of whom hold influential positions especially in the private sector economy”, with only 12% working in the public sector. The approximate membership at ICAN in 2021 is 39 000 (ICAN, 2021:1). To become a professional member at ICAN, one must possess a degree or a national diploma from a technikon, whereafter a three-year (for those with an accountancy university qualification) or a four-year (with no accountancy qualification) working internship must be completed (ICAN, 2021:1). A professional board exam must be passed to become an ICAN member (ICAN, 2021:1).

As in 2015, the Association of National Accountants of Nigeria [ANAN] has approximately 30 000 members (Chigo & Ijeoma, 2017:17). Some of the ANAN members who hold top positions in the public sector, such as the office of the Accountant General, Auditor General, and the states and local government, have played an active role in restructuring the public sector financial management in Nigeria (Chigo & Ijeoma, 2017:17).

To be a professional accountant under ANAN, one has to possess a degree in any field or a higher national diploma in accountancy, whereafter they will either complete a one-year professional programme (for those with an accountancy diploma) or a conversion course (for those with a generic university degree) at the Nigerian College of Accountancy (ANAN, 2021:1). Upon completion of the programme, graduates undergo the Accountants-In-Training [AiT] programme for two years (ANAN, 2021:1)

3.2.5.2 Public sector accountancy needs in Nigeria

In their study that seeks to identify the challenges confronting the public sector accounting and financial management, Chigo and Ijeoma (2017:17) report that the high number of accountants in the private sector poses a challenge for the public sector. “The public sector is left to be run by less qualified and incompetent accountancy personnel.” (Chigo & Ijeoma, 2017:17) These authors further note that the public sector financial management is not professionalised in Nigeria (Chigo & Ijeoma, 2017:18). Despite the insufficient professionalised accountancy in Nigeria, there exist two well-recognised accountancy professional bodies in Nigeria, namely the ICAN and the ANAN (Chigo & Ijeoma, 2017:18). ICAN has been in existence since 1965 (Chigo & Ijeoma, 2017:18).

The two accountancy professional bodies mentioned above require that the accountancy graduates who are aspiring professional members write a public sector accountancy-based paper before qualifying as chartered accountants (Dandago, 2011: 93). The inclusion of the public sector accountancy content in the professional qualifying examinations is an example of how these accountancy professional bodies influence the development of the public sector accountancy education in Nigeria positively. The section below provides a discussion about the public sector accountancy education at the universities and technikons in Nigeria.

3.2.5.3 Public sector accountancy education challenges in Nigeria

In a public sector accounting textbook review, Dandago (2011:93) complains about the extent to which public sector accountancy content is insufficient in the accountancy degree programmes offered at the universities and technikons in Nigeria. He further asserts that much attention is given to private sector accountancy education and that public sector accountancy does not get the attention it deserves. He states that this low level of attention to the public sector applies to the teaching and the research and scholarship outputs by scholars and practitioners.

The discussion in the sections above indicates that public sector accountancy education in Nigeria is taking a back stand compared to private sector accountancy. This is despite two accountancy professional bodies promoting public sector

accountancy education through assessing the public sector accountancy content in their professional examinations towards the chartered accountant qualification.

3.3 SUMMARY AND CONCLUSION

From the above discussions, it can be noted that there are similarities in how the public sector operates in the selected countries. For example, the public sector in the selected countries has two or three tiers of government, namely the national, federal or central government, the state or provincial and local government. Australia, the USA and Nigeria all have three spheres of government, while New Zealand and Ghana have only the national and local government structures. Despite the differences in the government structures, there is a need for competent public sector accountants to handle the public sector financial management reforms in these countries. It is therefore considered appropriate to compare these selected countries to one another.

The discussions in the previous sections report the challenges facing the public sector accountancy area of the accounting field in some countries outside the borders of South Africa. The sections above show that not enough attention is paid to public sector accountancy education, specifically the teaching and research at universities and colleges, which directly affects student interest in the public sector as a potential employer. Despite some countries addressing public sector accountancy areas as specialised, it remains underrepresented in the teaching at universities and colleges.

The following summarises the status of the public sector accountancy education in the five selected countries. This summary includes the reported reasons for the inadequate public sector accountancy education at universities and colleges in these countries:

Table 3.1: Summarised reasons for the status of the public sector in other countries

	Australia	New Zealand	USA	Ghana	Nigeria
Too much focus on private sector accountancy by professional bodies and universities.	✓	✓			✓
Private sector accountancy content is broad enough to be applied in the public sector.	✓	✓			

Inadequate teaching and research interest by university lecturers.	✓		✓		✓
Universities interpret and treat the public sector accountancy as a specialisation area.			✓	✓	
Inadequate teaching resources, such as textbooks that have public sector accountancy content.	✓	✓			

The above summary paints a picture of insufficient teaching and research of public sector accountancy education internationally. This limited public sector accountancy education seems to be further challenged by the inadequate support from the accountancy professional bodies. Universities, internationally, seem to focus on teaching private sector-based accountancy. This focus on private sector accountancy education seems to be fuelled by the prescriptions that come with the accreditation of the accountancy programmes by the accountancy professional bodies causing universities to focus less on the needs of the public sector for competent accountancy professionals. Of the first-world countries, only the USA has some accountancy professional bodies actively promoting public sector accountancy education. On the contrary, both developing countries selected (Ghana and Nigeria) have their accountancy professional bodies positively influencing public sector accountancy education promotion. They do this by requiring that the accountancy graduates intending to qualify as chartered accountants write and pass a public sector accountancy-based component of the qualifying professional examinations.

The following chapter (Chapter 4) discusses the public sector financial management reforms that have taken place in South Africa, which have had implications for the public sector accountancy and the related education at the South African universities. This discussion necessitates that the status of public sector accountancy education at the South African universities be outlined. Therefore, the focus of the discussion will be mainly in the South African context. Furthermore, the public sector's unique accountancy skills are discussed to deduce the need for competent accountants in the public sector.

The global overview of the public sector accountancy education (in this chapter) has formed a basis for which public sector accountancy education in South Africa could be discussed. Refer to the chapter that follows for more discussion.

CHAPTER 4: THE NEED FOR PUBLIC SECTOR ACCOUNTANCY

4.1 INTRODUCTION

This chapter focuses on the need for public sector accountancy and the legislative developments that affected public sector financial management reforms in South Africa. This discussion is used to assess whether or not there is a need for public sector accountancy in South Africa. This chapter will continue with a brief overview of accountancy education in South Africa, with the discussion ensuing about private sector accountancy and public sector accountancy education.

The chapter concludes with a discussion that connects the legislative developments in South Africa with the rise of public sector accountancy. The public sector financial management reforms largely arose from the legislative developments in South Africa. Also, a discussion is provided about the focus on private sector accountancy education in South Africa. Finally, the discussion about the current state of public sector accountancy provides theoretical support for the research objective.

Figure 4.1 shows the relationship of this chapter (the black box) to the rest of the study.

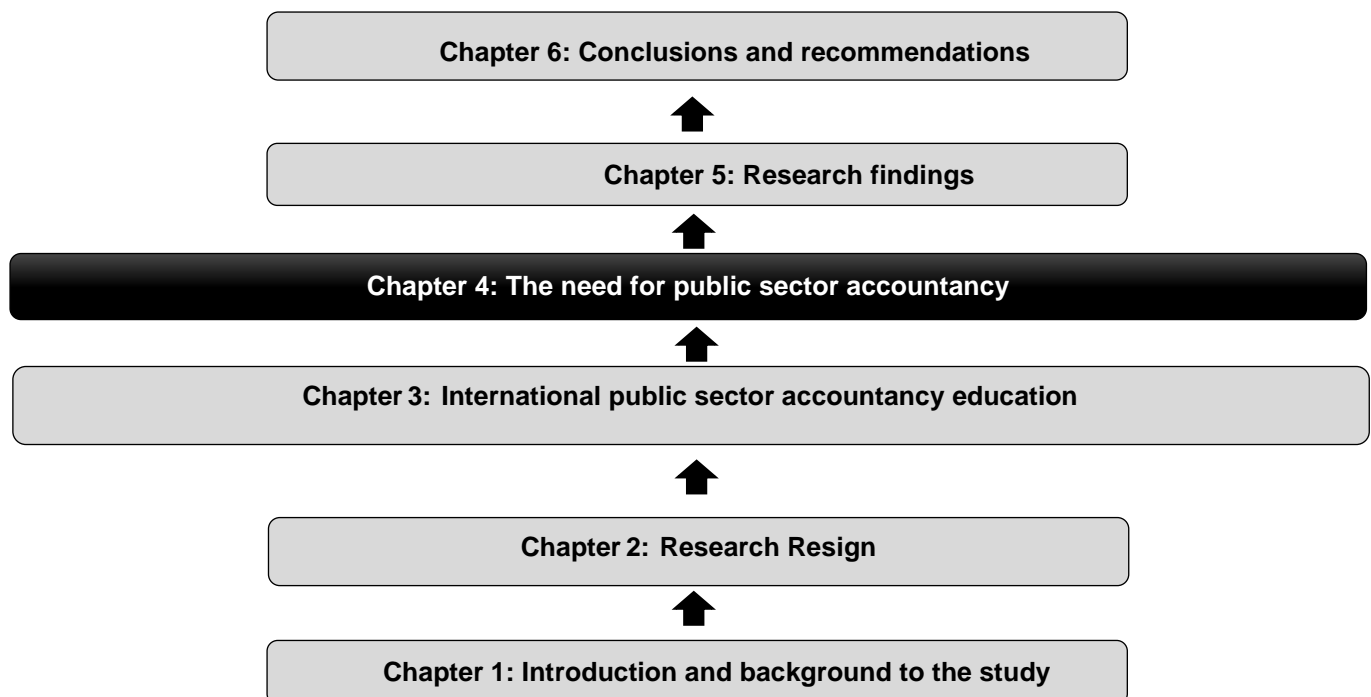


Figure 4.1: Chapter 4 in relation to the rest of the study

In order to give effect to the objective of this chapter, the following section contextualises public sector accountancy, given the legislative developments in South Africa.

4.2 LEGISLATIVE DEVELOPMENTS THAT GAVE EFFECT TO PUBLIC SECTOR ACCOUNTANCY IN SOUTH AFRICA

The Exchequer Act (RSA, 1975), which previously was referred to as the Exchequer and Audit Act, as amended in 1999, governed the public sector financial management of the national governments in South Africa. For example, concerning its objective or aim, the Exchequer Act states that it regulates the collection, receipt and control of state property and monies (RSA, 1975:2).

Van Wyk (2003:22) and Siswana (2007:96) argue that the Exchequer Act was input and control oriented rather than focusing on outputs and management. Furthermore, Van Wyk (2003:22) states that the Exchequer Act was rules based, and the public sector financial management focus under this Act was to ensure public sector expenditure remained within budget. Madue (2007:307) agrees, stating that the public sector financial management under this Act was developed around a framework of control focused on checking, testing, verifying and regulating through control, accounts, centres, procedures and departments. Emphasising the revelation from other researchers, Siswana (2007:96) states that under the Exchequer and Audit Act, service delivery was weak and not customer orientated. As a result, there was no value for money regarding government spending. The Exchequer Act was, therefore, not an effective public sector financial management tool.

In 1994, South Africa transitioned from an apartheid government to a democratic state. This transition led to the government being faced with high expectations of better economic opportunities from a large segment of the population previously disenfranchised by the historic apartheid regime (Quist, Certan & Dendura 2008:37). In order to achieve the government's vision of economic growth and shared prosperity, it was necessary to build a sound public financial management framework (Quist et al., 2008:37). Consequently, there have been several significant financial management and budget reforms in South Africa to improve the fiscal sustainability and the cohesion of public spending with the national priorities (Quist et al., 2008:37).

One of these reforms was the Constitution of the Republic of South Africa (RSA,1996a) (hereafter referred to as the Constitution), which set the tone for the subsequent public financial management reforms.

The Constitution is the supreme piece of legislation in South Africa (Siddle, 2019b:1; RSA, 1996:2) and provides the basis for public financial management. The Constitution assigns clear roles and responsibilities to the three tiers of South Africa, namely National, Provincial and Local Government (Siswana, 2007:97). In addition, the Constitution demands transparency and accountability on matters of public governance (Siswana, 2007:97). Furthermore, the Constitution plays an important role in setting the principles for sound financial management in the public sector (Madue, 2007:307). The section below makes mention of the specific provisions of the Constitution that deal with public financial management.

Sections 213 to 219 of the Constitution are all in Chapter 13, which deals with public finance matters. These constitutional provisions are, in essence, an introduction of the various other pieces of legislation, which give effect to the requirements of the Constitution (Siddle, 2019c:1; Madue, 2007:307). Section 213 deals with the National Revenue Fund, to which all monies received by the national government need to be paid (Siddle, 2019c:3; RSA, 1996:129). This section also specifies that the money which belongs to provinces as an equitable share (see description below under section 214) of the public money raised by the national government is charged against the National Revenue Fund (RSA, 1996:129). Section 213 further asserts that the withdrawals against the National Revenue Fund may only be made in terms of an appropriation by an Act of Parliament (Siddle, 2019c:3; RSA, 1996:129). An appropriation in this context refers to the splitting and sharing the funds from the National Revenue Fund for the state's requirements (RSA, 2014a:2).

Section 214 specifies that an Act must provide for the equitable and fair division of revenue raised by the national government among the three spheres of government (national, provincial and local). This constitutional provision also specifies that the government must decide what constitutes an equitable share of the revenue (RSA, 1996:129). An equitable share is a final allocation from the National Revenue Fund to a sphere of government to enable it to provide basic services and perform the functions assigned to it (National Treasury, 1998:58). The allocation and determination of the

equitable share to each sphere consider several factors, including the ability of the provinces and municipalities to provide basic services, raise taxes, their developmental needs and economic disparities. The Act that gives these constitutional provisions about an equitable share of revenue is the Division of Revenue Act (Siddle, 2019c:1; RSA, 2013). Refer to section 4.2.7 for a discussion relating to the Division of Revenue Act.

Section 215 deals with national, provincial and municipal budgets and budgetary processes, specifically the need for these budgetary processes to promote transparency, accountability and effective financial management of the economy, debt and public sector (RSA, 1996b:130). This section further requires that each sphere of the government's budget reflect the source of estimated revenue, the estimated revenue and expenditure. The section further requires that national legislation prescribe the format of the budgets in all three spheres of government. Finally, section 214(3) states that the budgets in each sphere of government should detail the budget estimates for revenue and expenditure, differentiating between capital and current expenditure; proposals for financing any expected deficits and any indications for government borrowing that will increase public debt in the following year (RSA, 1996:131).

Section 216 specifies that national legislation must establish the National Treasury and also prescribe measures that will ensure transparency and expenditure control over all spheres of government by introducing the following (Siddle, 2019c:4; RSA, 1996:131):

- Generally Recognised Accounting Practice [GRAP] (refer to section 4.2.6);
- uniform expenditure classification; and
- uniform treasury norms and standards.

The national legislation referred to in Sections 215 and 216, as discussed above, is the PFMA as evidenced by Section 6(2)(a) of the PFMA, which deals with the functions and powers of the National Treasury. Section 6(2)(a) mentions that the National Treasury must enforce the PFMA and any prescribed norms and standards, including any prescribed standards of GRAP and uniform classification systems, in national departments (Siddle, 2019c:4; RSA, 1999:14).

Section 217 deals with procurement by the organs of state in all three spheres of government. The section mentions that the procurement of goods or services must be done within a fair, equitable, transparent, competitive and cost-effective framework (Siddle, 2019d:6; RSA, 1996:132). The section further states that national legislation must prescribe a framework for implementing a procurement policy. The Preferential Procurement Policy Framework Act [PPPFA] (RSA, 2000b) is the product of this Constitutional provision (Section 217 of the Constitution) (refer to section 4.2.4). Other procurement-related provisions are found in the Framework for Supply Chain Management (2003) and the Broad-Based Black Economic Empowerment Act [BBBEEA] (RSA, 2003a), which are also procurement-related pieces of legislation.

Section 218 deals with the government guarantees in the National, Provincial and Municipal spheres over the loans and further states that these guarantees can only be valid if the guarantee complies with conditions set out in national legislation, i.e. PFMA (RSA, 1996b:133).

Section 219 prescribes that an Act of Parliament must establish a framework that deals with the remuneration of public servants. Section 219 specifically mentions that the framework must determine the salaries, allowances, benefits and upper limits of the following public servants (RSA, 1996:133):

- Members of the National Assembly;
- Permanent Delegates to the National Council of Provinces;
- Members of the Cabinet;
- Deputy Ministers;
- Traditional Leaders;
- Members of Any Councils of Traditional Leaders;
- Members of provincial legislatures;
- Members of Executive Councils; and
- Members of Municipal Councils of the different categories

Furthermore, Section 219 states that an independent commission must be established to recommend the above salaries, allowances, and benefits. The Act of Parliament

referred to above is the Public Service Act (RSA, 1994), and the independent commission referred to above is the Public Service Commission.

As noted above, the sections of the Constitution gave rise to specific legislation within the public sector, which has affected the public sector financial management in South Africa (Siddle, 2020:1). These legislative developments have led to the modernisation of public financial management in South Africa, indicating the need for specialised knowledge and skills in the public sector.

These mentioned pieces of legislation represent the reforms that took place in the public sector financial management. The reforms stem from the requirements of the Constitution. In summary, the following reforms took place in the South African public sector and have affected the public sector financial management processes in South Africa (Siddle, 2020:1):

- the introduction of the Constitution in 1996 (RSA, 1996a);
- budgeting reforms in 1997/1998, such as zero-based budgeting and the introduction of the Medium-Term Expenditure Framework [MTEF];
- the proclamation of the PFMA (RSA, 1999);
- the Treasury Regulations in 2001;
- procurement legislation, namely General Procurement Guidelines in 2000, Preference Procurement Policy Framework in 2001, Supply Chain Management in 2003, and the Broad-Based Black Equity Empowerment Act [BBBEEA] in 2003 (RSA, 2003a);
- the MFMA (RSA, 2003b) and the related regulations;
- the introduction of the Division of Revenue Act (RSA, 2013), which is passed annually;
- the introduction of the Appropriation Act (RSA, 2014a), which is passed annually; and
- the Standard Chart of Accounts for Local Government regulations, 2014 (RSA, 2014b), sometimes referred to as the Municipal Standard Chart of Accounts [mSCOA].

The section below (4.2.1) discusses the first public sector financial management

reform relating to budgeting, which followed the introduction of the Constitution.

4.2.1 Budgeting reform: Zero-based budgeting and medium-term expenditure framework

Before democratic process in South Africa, incoherent or disjointed policies, poor planning, and less linkage between a budget and planning were evident. Fiscal matters such as underspending and overspending negatively influenced service delivery strategy and policy priorities (Siswana, 2007:110).

Although over- and under-spending was the main feature under apartheid ruling, this issue is still prevalent in government programmes today (Merten, 2018:5-6). Merten (2018:5-6) highlights that overspending continues to occur due to the government's inability to collect enough revenue, while underspending is taking place due to poor planning.

In 1998, the Presidential Review Commission stated that

in the past, budgeting was a secret, highly centralised affair. Criteria for allocating public funds were never explicitly articulated, reflecting the glaring inequities in public spending (Presidential Review Commission, 1998:2).

Soon after 1994, budgetary and financial reforms were initiated (Van Wyk, 2003:23), of which the first was the introduction of the new inter-governmental system (also referred to as decentralisation) that required of each sphere of government to formulate and approve their budgets (Fölscher & Cole, 2006:3). Because of the decentralisation, the budgeting process has undergone several changes. Before a brief discussion about the budget process and the changes, below is a brief discussion about a budget.

By definition, a budget is a planning tool to deliver services effectively and efficiently, and resources are used economically (Siswana, 2007:107). Siswana (2007:107) states that budgeting in the public sector is crucial, because it supports government projects and programmes that involve financial decisions to achieve service delivery goals (Siswana, 2007:107). The Constitution, however, does not specify the nature and type of the budget to be adopted by South Africa. Having defined the importance of budgeting below is a discussion of the types of budgeting used in South Africa.

Van Wyk (2003:23) states that the zero-based budgeting was used in South Africa immediately before introducing the multi-year budgeting (also referred to as the MTEF discussed below), which is currently used. Zero-based budgeting is defined by Roos (2011:356) as an approach to budgeting that rejects the principle of incremental budgeting. Roos (2011:356) further states that zero-based budgeting advocates a budget to be prepared from scratch. Every line item in the zero-based budget must be justified before being included (Roos, 2011:356). South Africa used zero-based budgeting to force the public sector entities and departments to critically review their performances to be accountable for their requests for new or additional allocations based on proven service delivery (Van Wyk, 2003:23). Below is a brief discussion about the multi-year budgeting that is currently used in South Africa.

Another change in public service financial management and budgetary processes was brought forth by the Medium-Term Strategic Framework [MTSF]. The MTSF is a set of medium-term strategic priorities shared by all spheres of government and inform planning, budgeting and execution (Department of Planning, Monitoring and Evaluation [DPME], 2015:13). Furthermore, the MTSF links policy priorities, planning and budgeting for the government as a whole (DPME, 2015:13).

The MTSF forms the basis for the preparation of the MTEF. MTEF is a three-year rolling strategy that outlines national and provincial departments (DPME, 2015:13; Siswana, 2007:110). The MTEF provides the government with a tool to manage the disparities between competing policy priorities and budget realities (Siswana, 2007:110). Fölscher and Cole (2006:5) assert that budget credibility improved significantly after implementing the MTEF and improvements in public sector financial management. In addition, with MTEF, the departments started to plan more efficiently, with a long-term approach that brought stability to the budget process (Van Wyk, 2003:23).

The introduction of the PFMA was another positive step taken by the South African government to modernise the public sector financial management (Van Wyk, 2003:23). The PFMA gives effect to several constitutional provisions as outlined in the Constitution. Refer below for a discussion on PFMA.

4.2.2 The Public Finance Management Act [PFMA]

On 2 March 1999, the PFMA assented to a statute (RSA, 1999:1). The overarching purpose of the PFMA is to ensure sound financial management in the South African public sector (Fourie, 2001:119). Fourie (2001:119) considers the introduction of PFMA as a necessity for the successful implementation and sustainability of the South African government programmes (Fourie, 2001:119). The PFMA is a key driver of the South African public sector financial management reforms (Fourie, 2001:119). The PFMA focuses the public sector financial management on outputs and responsibilities rather than the rule-driven input approach, which was the tone of the previous Exchequer Acts (refer to 4.2) (Fourie, 2001:119).

For example, the PFMA requires of Parliament to vote for the budget estimates by a programme rather than by departmental votes (Van Wyk, 2003:24). The budget estimates refer to the budget line items for both revenue and expenditure (National Treasury, 2020a:181). Each year, the National Budget Speech details the estimates for both revenue and expenditure for the year (National Treasury, 2020a:181). Departmental votes refer to allocating funds for expenditure to each government department from the National Revenue Fund (National Treasury, 2020a:194).

Van Wyk (2003:24) further asserts that the PFMA was introduced to regulate public financial management in the national and the provincial government by ensuring efficient and effective management of all government revenue, expenditure, assets and liabilities. One of the ways how the PFMA enhances financial management and accountability is by requiring the national departments in the public sector to prepare financial statements following the accrual basis of financial reporting, the GRAP standards (National Treasury, 2015a:5). GRAP is accrual-based accounting standards applicable to the public sector in South Africa (National Treasury, 2015a:5) (refer to 4.2.6). In addition, after the introduction of the PFMA, treasury regulations were introduced to complement the PFMA.

4.2.3 Treasury Regulations

Section 76 of PFMA (RSA, 1999:60) requires of the National Treasury to issue treasury regulations that apply to all departments and institutions (hereafter referred to as entities) to which the PFMA applies. These regulations are designed to guide

these entities with the application of the PFMA (RSA, 1999:60). The National Treasury issued the Treasury regulations applicable to departments, constitutional institutions, public sector trading entities and public entities in May 2000, revised in May 2002 (RSA, 2002a) and again in March 2005 (RSA, 2005). The treasury regulations guide the public sector officials on compliance with the PFMA (Siddle, 2020:1, Madue, 2007:309; Van Wyk, 2003:29). The treasury regulations (RSA, 1999:62) guide these applicable entities on matters such as:

- financial management and internal control;
- the determination of a framework for an appropriate procurement and provisioning system that is fair, equitable, transparent, competitive and cost-effective;
- audit committees, their appointment and their functioning;
- internal audit components and their functioning;
- the administration of the PFMA; and
- any other matter that may facilitate the application of the PFMA.

According to Van Wyk (2003:30), the implementation of the PFMA and the treasury regulations was a reflection of significant achievement by the South African public sector towards the modernisation of public sector financial management in South Africa. Nair (2000:33) confirms that the treasury regulations provided a sound financial administration and management framework, in line with best practices in other leading countries such as Australia, New Zealand and Canada. The procurement-related legislation and framework that are discussed below give effect to more requirements of the Constitution.

4.2.4 Procurement legislation

As was mentioned under 4.2, Section 217(1) of the Constitution and Sections 38(1)(a)(ii) and 68 of the PFMA prescribe the requirements for a procurement framework in the public sector (RSA, 1996:132; RSA, 1999:36). Furthermore, the treasury regulations (specifically, regulation 16A), the general procurement guidelines (2000), Preferential Procurement Policy Framework Act [PPPFA] (RSA, 2000b), Framework for Supply Chain Management (2003) and the Broad-Based Black Economic Empowerment Act [BBBEEA] (RSA, 2003a) are all procurement-related

pieces of legislation (Siddle, 2019d:6). These have created a public sector supply chain management function that is fully integrated with the public financial management processes (De La Harpe, 2009:5). More details about each of these pieces of legislation are discussed below:

- **treasury regulations** – the treasury regulations, part 16.A deals with the establishment of a supply chain management [SCM] unit by an Accounting Officer (normally a Director-General for a national department or a Head of Department for a provincial department), the acquisition and disposal of goods and services, and letting of state assets, under a system that is fair, equitable, transparent, competitive and cost effective (RSA, 2005:49). The treasury regulations further state that the SCM system must be consistent with the PPPFA and BBBEEA (RSA, 2005:49);
- **general procurement guidelines** – the general procurement guidelines were issued by the National Treasury in 2000. These guidelines insist on five core pillars for proper and successful government procurement. The five pillars are (i) value for money; (ii) open and effective competition; (iii) ethics and fair dealing; (iv) accountability and reporting; and (v) equity (RSA, 2000a:3);
- **PPPFA** – this Act gives effect to Section 217 of the Constitution, which requires of all state organs in all three spheres of government to procure goods or services within a fair, equitable, transparent, competitive and cost-effective system (RSA, 1996a:132). This Act also establishes the preference point system, the rules of evaluating tenders, awarding of tenders, cancellation and re-invitation of tenders (RSA, 2000b:3). The preference point system recognises that in the past, not all South Africans had access to the economy and therefore were introduced to address socio-economic issues (Siddle, 2019a:4); and
- **Framework for Supply Chain Management (2003)** – This framework applies to all state organs to which PFMA applies. The framework provides for establishing an effective and efficient supply chain management system for the acquisition of goods and services, and the disposal and letting of state assets, including the disposal of goods, is no longer required (RSA, 2003c:2). It reiterates that the requirement in line with the Constitution that the SCM system

must be fair, equitable, transparent, competitive, and cost-effective, as well as be consistent with the PPPFA (RSA, 2003c:2). The framework requires that the following be provided for (RSA, 2003c:2): –

- demand management;
- acquisition management;
- logistics management;
- disposal management;
- risk management; and
- regular assessment of supply chain performance.

The PFMA (see section 4.2.2) provides a legal framework for the public financial management for the National and Provincial governments, constitutional entities and public entities. However, the MFMA discussed below provides a legal framework for the financial management of municipalities and institutions in the local sphere of government.

4.2.5 The Municipal Finance Management Act [MFMA] and the related municipal regulations on minimum competency levels

The public sector financial management reforms in municipalities were introduced when the enactment of the MFMA took place in 2003. The objective of the MFMA is to secure a sound and sustainable management of financial affairs of municipalities and other institutions in the local sphere of government and establish treasury norms and standards for the local sphere of government (Siddle, 2019c:5; RSA, 2003b:2). The municipalities are important for the South African government's effort to deliver services to local communities. For example, municipalities spend just over R250 billion annually on goods, services and infrastructure, of which R100 billion is provided by the national government's conditional and unconditional grants (National Treasury, 2015b:1). This municipal budget has increased over the years, such that it is currently sitting at R419 billion (AGSA, 2020b:146). The vast spending by the government resulted in the need to build a capable government consistent with the constitutional principles and frameworks (National Treasury, 2015b:1). As a result, the municipalities have been subjected to a series of public financial management reform programmes (for example, the MFMA, mSCOA, regulations on minimum competencies) that

gradually introduced changes to the budgeting system, grant, accounting and financial reporting system (National Treasury, 2015b:1).

The cornerstone of the local government financial management reform initiatives has been implemented through the MFMA (RSA, 2003b), which became effective in July 2004 and is supported by the Division of Revenue Act (National Treasury, 2017b:1). The MFMA follows the tone of the PFMA but has been adapted for local government.

In the spirit of cooperative government set out in Chapter 3 of the Constitution, Section 5 of the MFMA mentions that the National Treasury may monitor the municipal budgets to promote reasonable budget and fiscal management by municipalities (RSA, 2003b:24). Furthermore, cooperative government relates to working together for a common goal between the three spheres of South African government (Siddle, 2019b:4-5).

Section 16 requires that a municipal council approve an annual budget of the municipality before the start of the financial year (RSA, 2003b:34). Section 17 specifies the contents of the annual municipal budget (RSA, 2003b:34). Finally, Section 34 mandates the national and provincial governments to assist the municipalities in building the capacity for efficient, effective and transparent financial management (RSA, 2003b:54). In addition, Section 35 requires that the national and provincial departments and public entities promote cooperative government in their fiscal and financial relations with the local sphere of government compliance with the constitutional provisions and implore them to ensure that they meet their financial commitments municipalities timeously (RSA, 2003b:54).

Section 36 requires that the publication of the amounts be transferred by the national and provincial government to the municipalities as the source of municipal revenue (RSA, 2003b:54). The transfer of funds by the National and Provincial Government mentioned here is in line with Section 214 of the Constitution (refer to section 4.2). For more details on these transfers, refer to the Division of Revenue Act (section 4.2.7).

Sections 62–70 deal with the responsibilities of the Municipal Manager as the Accounting Officer of the municipality. In particular, Section 62(1)(b) implores the Municipal Manager to ensure that full and proper records of the financial affairs of the municipality are kept under any prescribed norms and standards (RSA, 2003b:74).

Section 80 deals with the budgeting and treasury office [BTO] (RSA, 2003b:90). The Act mentions that the Municipal Manager as the municipality's Accounting Officer may designate the CFO as the person in charge of the BTO. Section 81 mentions the responsibilities assigned to the CFO by the Accounting Officer, including,

performing budgeting, accounting, analysis, financial reporting, cash management, debt management, supply chain management, financial management, review and other duties (RSA, 2003b:90).

Section 83 stresses the need for the municipal Accounting Officer, Senior Managers, and CFO to meet the prescribed financial management competency levels.

Having discussed the MFMA provisions relating to the municipal financial management, the section below discusses further developments in the skills improvement of the officials at the municipalities in compliance with Section 34 and Section 83 of the MFMA, as was discussed above. In its endeavour to modernise and professionalise financial management at municipalities, the National Treasury issued the regulations to the MFMA, which provide for minimum competency levels for the municipal officials, especially those involved in municipal financial management (National Treasury, 2015b:1). These minimum competency levels are discussed in detail in the sections to follow.

In these municipal regulations, the municipal officials play important roles in the municipalities' financial and supply chain management processes (National Treasury, 2015b:1). The municipal regulations specifically require that the municipal officials possess the skills, experience and knowledge to assume and fulfil the responsibilities assigned to them in the MFMA (RSA, 2007:8). These roles relate to the financial management of the municipalities in which they work. Municipal financial management's general roles and functions are spelt out in Section 62 of the MFMA (RSA, 2003b:38). The minimum competency levels specifically prescribe minimum higher education qualification, work-related experience; managerial and occupational competencies; and the financial and supply chain management competencies that the municipal officials should possess to perform their duties as specified by MFMA (National Treasury, 2015b:1). The municipal officials referred to in the regulations are accounting officers, municipal managers in municipalities, chief financial officers,

senior managers, other financial officers and supply chain management officials working at the municipalities (RSA, 2007:5).

The government, led by the National Treasury and Provincial Treasuries, undertook financial and capacity-building initiatives to support the municipalities to fulfil the requirements of the municipal regulations (National Treasury, 2015b:1). The affected municipal officials were given until 1 July 2014 (seven years) from when the regulations were promulgated to ensure that they possess the minimum competencies as required by the regulations. A structured training programme was introduced to assist the existing officials in the municipalities to ensure that these officials obtain the necessary competencies spelt out in the regulations (National Treasury, 2015b:2). The implementation date was extended from 1 July 2014 to 30 September 2015 to give officials and municipalities enough time to comply. Otherwise, no further extensions were to be granted (National Treasury, 2015b:2). Despite the postponement in implementation dates of these regulations, several municipal managers and CFOs were still not meeting the required minimum qualifications for their positions (Nene, 2018:1). As a result, the municipal regulations on minimum competencies were amended to allow all officials 18 months from the appointment date to obtain the appropriate competency levels as required by the regulations (Nene, 2018:1). In the 2018/19 MFMA audit outcomes general report, the Auditor General notes with concern that the use of consultants at a considerable cost results from the inability of local government to attract and retain skilled CFOs and finance staff (AGSA, 2020b:112).

It is evident from the above discussion that the public financial management reforms have played a role that led to the skills development needs in municipal financial management. This need is made apparent by introducing the minimum competencies for municipal officials as required by the municipal regulations. Therefore, the introduction of the municipal regulations on minimum competencies can be said to be a means to address the skills needed at the municipal financial management level.

From the above discussion, two important aspects of the minimum competencies that the municipal officials should possess, seem to exist. These are those that are considered relevant to this study; the specified requirements as it relates to:

- the higher education qualification; and
- the financial and supply chain management competencies.

Table 4.1 below details the requirements specified by the municipal regulations on minimum competencies, specifically, the higher education qualifications and the financial and supply chain management competencies.

Table 4.1: Municipal Competency Levels

Municipal official	Minimum higher education qualification required	Unit standard on financial and supply chain management competency
Accounting officer (usually a city manager/municipal manager)	At least National Qualifications Framework [NQF ³] Level 6 (Diploma/ Advanced Certificate) OR Certificate in Municipal Financial Management	<ul style="list-style-type: none"> • strategic leadership and management; • strategic financial management; • operational, financial management; • governance, ethics and values in financial management; • financial and performance reporting; • risk and change management; • legislation, policy and implementation; • stakeholder relations; • supply chain management.
Chief Financial Officer (usually the head of municipal Treasury and Budget Office) (for municipalities with an annual budget of a value below R500 million)	At least NQF Level 6 (Diploma/ Advanced Certificate) in the field of Accounting, Finance or Economics OR Certificate in Municipal Financial Management	<ul style="list-style-type: none"> • strategic leadership and management; • strategic financial management; • operational, financial management; • governance, ethics and values in financial management; • financial and performance reporting; • risk and change management; • legislation, policy and implementation; • stakeholder relations; • supply chain management; • audit and assurance;
Chief Financial Officer (usually the head of municipal Treasury and Budget Office) (for municipalities with an annual budget of a value equal to or above	At least NQF Level 7 (a Bachelor's Degree/Advanced Diploma) in the field of Accounting, Finance or Economics OR Chartered Accountant (SA)	<ul style="list-style-type: none"> • strategic leadership and management; • strategic financial management; • operational, financial management • governance, ethics and values in financial management; • financial and performance reporting; • risk and change management; • legislation, policy and implementation;

³ An NQF is a South African framework used to arrange levels of learning achievements (Fundi, 2021:1). It is a formal framework that is used to describe qualifications.

Municipal official	Minimum higher education qualification required	Unit standard on financial and supply chain management competency
R500 million)		<ul style="list-style-type: none"> • stakeholder relations; • supply chain management; and • audit and assurance.
Senior managers (for municipalities with an annual budget of a value below R500 million)	At least NQF Level 6 (Diploma/ Advanced Certificate) in a field relevant to senior management position OR Certificate in Municipal Financial Management	<ul style="list-style-type: none"> • strategic leadership and management; • operational, financial management; • governance, ethics and values in financial management; • financial and performance reporting; • risk and change management; • project management; • supply chain management; and • audit and assurance.
Senior managers (for municipalities with an annual budget of a value equal to or above R500 million)	At least NQF Level 7 (Diploma/ Advanced Certificate) in a field relevant to a senior management position	<ul style="list-style-type: none"> • strategic leadership and management; • operational, financial management; • governance, ethics and values in financial management; • financial and performance reporting; • risk and change management; • project management; • supply chain management; and • audit and assurance.
Financial officials at the middle management level	At least NQF Level 5 (Higher Certificate) in the field of Accounting, Finance or Economics OR National Diploma: Public Finance Management and Administration	<ul style="list-style-type: none"> • operational, financial management; • governance, ethics and values in financial management; • financial and performance reporting; • risk and change management; • project management; • supply chain management; and • audit and assurance.
Supply chain management officials (for municipalities with an annual budget of a value below R500 million)	At least NQF Level 5 (Higher Certificate) OR National Diploma: Public Finance Management and Administration	<ul style="list-style-type: none"> • strategic leadership and management; • operational, financial management; • governance, ethics and values in financial management; • risk and change management; • project management; • legislation, policy and implementation; • stakeholder relations; and

Municipal official	Minimum higher education qualification required	Unit standard on financial and supply chain management competency
		<ul style="list-style-type: none"> • supply chain management.
Supply chain management officials (for municipalities with an annual budget of a value equal to, or above R500 million)	At least NQF Level 6 (Diploma/ Advanced Certificate) OR Certificate in Municipal Financial Management	<ul style="list-style-type: none"> • strategic leadership and management; • operational, financial management; • governance, ethics and values in financial management; • risk and change management; • project management; • legislation, policy and implementation; • stakeholder relations; and • supply chain management.
Managers of supply chain management	At least NQF Level 5 (Higher Certificate) in the fields of Accounting, Finance or Economics OR National Diploma: Public Finance Management and Administration	<ul style="list-style-type: none"> • operational, financial management; • governance, ethics and values in financial management; • risk and change management; • project management; • legislation, policy and implementation; and • supply chain management.

Source: RSA, 2007:9-18

From Table 4.1 above, it can be noted that the competencies in supply chain management, legislation, policy and implementation, over and above others, are among highly required competencies for municipal officials. Furthermore, a National Diploma: Public Finance Management and Administration and a Certificate in Municipal Financial Management are specific requirements of the municipal regulations. For example, municipal regulations require of the candidate to be a chartered accountant for a CFO position. The explicit requirement for a formal qualification and the financial and SCM competencies (as noted in Table 4.1 above) are particularly essential for this study, because universities should play an active role in skills development needs, including these municipal officials (SAIGA, 2006:8). Therefore, it is vital to assess the competencies that the South African universities' accountancy educational programmes offer against the requirements or needs of the South African public sector as partly highlighted by the municipal regulations on minimum competencies.

Another development in the public sector towards modernising public sector financial management was implementing the constitutional requirement (Section 217 of the Constitution). The modernisation included the requirement for the financial reporting in the public sector to be based on GRAP, an accrual-based financial reporting framework for the South African public sector. Below is a discussion on the introduction of GRAP in the South African public sector.

4.2.6 Generally Recognised Accounting Practice [GRAP]: Accrual-based financial reporting for the public sector

GRAPs are accrual-based financial reporting standards developed by the Accounting Standards Board [ASB], which is mandated to develop these standards (ASB, 2019:1). This mandate is per the South African constitutional requirement for introducing uniform standards to ensure consistent and comparable financial information across all spheres of government (SAIGA, 2017:1). The ASB adapts the International Public Sector Accounting Standards [IPSAS] issued by the IPSAS Board when developing the GRAP standards (Dhliwayo, 2016:1). The IPSAS Board works to improve public sector financial reporting worldwide through developing IPSAS, which are international accrual-based accounting standards for use by governments and other public sector entities worldwide (IPSASB, 2019:1). The ASB keeps the accounting treatment and original text of IPSAS unless there is a uniquely South African public sector issue that requires a simplification of factors unique to South Africa (ASB, 2011:6). The ASB also develops a set of GRAP to deal with any specific public sector issues not comprehensively dealt with by existing IPSAS, or for which IPSAS have not yet been developed by the IPSAS Board (ASB, 2011:6). IPSAS, from which GRAP is adapted, is a catalyst for providing high-quality and transparent financial reporting for the public sector, enabling sound public financial management and improving operational performance (Lubbe et al., 2015:4).

The ASB is a national public entity charged with developing and maintaining financial reporting standards for the public sector in South Africa (SAIGA, 2017:1). Sections 87 to 91 of the PFMA provide for the establishment of the ASB in order for it to prescribe the standards of GRAP for the preparation of annual financial statements (RSA, 1999:67-68; Van Wyk, 2003:28). These annual financial reports are for departments, public entities, constitutional institutions, municipalities and boards, commissions,

companies, corporations, funds or other entities under the ownership control, Parliament and the Provincial Legislatures (ASB, 2019:vii; SAIGA, 2017:1).

What should be noted from the discussion above is that accrual-based financial reporting is desirable for the public sector, as it achieves transparent and sound financial reporting (Lubbe et al., 2015:4). The move from a modified cash basis to the accrual basis of accounting is an inevitable change that the public sector is currently aiming at in South Africa. However, the inadequate financial skills in the public sector may limit the achievement of this change (SAICA, 2009:5). Below is a discussion about introducing the Division of Revenue Act (RSA, 2013) as part of the public sector financial management reforms that South Africa underwent.

4.2.7 The Division of Revenue Act [DORA]

The Division of Revenue Act (RSA, 2013) forms an integral part of the public sector financial management reforms in South Africa. The DORA determines the fair allocation of nationally raised revenue between the national government, the nine provinces and the municipalities (RSA, 1996:129). The division of revenue process fosters transparency and is at the heart of cooperative constitutional governance (National Treasury, 2017c:1). This Act establishes the annual transfers to provinces and municipalities, including the equitable share and conditional grants to meet each sphere of government (National Treasury, 2017c:2). As a result, each sphere of government can provide basic services and perform its functions (National Treasury, 2017c:2). However, the functions may shift between the spheres of government to satisfy the government's needs better (National Treasury, 2017c:2). The above discussion means that the shift in functions of the sphere of government leads to a shift in funding. The division of revenue responds to this by modifying the funding shift arrangements between the spheres of government (National Treasury, 2017c:2).

4.2.8 The Appropriation Act

Another Act that forms part of the public financial management reforms in South Africa is the Appropriation Act (RSA, 2014a). Section 213(2) of the Republic of South Africa Constitution provides that money may be withdrawn from the National Revenue Fund only in terms of an appropriation by an Act of Parliament (Siddle, 2019c:3; RSA, 1996:129). The Act of Parliament referred to here is the Appropriation

Act (RSA, 2014a). This Act is enacted annually as an Appropriation Bill to authorize public funds for a specified purpose (Siddle, 2019c:3). The Appropriation Act gives government departments the authority to spend the money allocated in their budget line items once approved by the President of South Africa (Siddle, 2019c:3). Below is a discussion about further development in the public financial management reforms in South Africa.

4.2.9 The Municipal Standard Chart of Accounts [mSCOA]

One of the responsibilities entrusted to the National Treasury by the Constitution relates to introducing the uniform expenditure classification in Section 216 (Siddle, 2020:1; RSA, 1996:131). In fulfilling this requirement, the National Treasury, through the Minister of Finance, promulgated the mSCOA Regulations on 22 April 2014 (National Treasury, 2020b:2). The mSCOA regulations prescribe the uniform recording and classification of the municipal budget and financial information at a transaction level (National Treasury, 2020b:2).

While the uniform expenditure classification had already been implemented at the National and Provincial spheres of government, the local sphere has not yet implemented this. The non-implementation of the expenditure classification by the local sphere of government meant that the National Treasury could not seamlessly prepare the consolidated financial reports (RSA, 2014b:4). For this reason, the mSCOA has been introduced to enable the National Treasury to incorporate the municipal financial information into the national accounts for the whole government financial reporting (RSA, 2014b:4). The mSCOA reforms are continuing to be implemented across the municipalities in South Africa.

4.2.10 Conclusion on public sector financial management reforms in South Africa

It is important to note that the South African public sector has undergone various reforms since South Africa became a democratic state, as discussed in section 4.2 above. From the discussion in the sections above, it is clear that the public sector financial management reforms emanate from provisions of Chapter 13 of the Constitution. Moreover, the Constitution provided a foundation for introducing various other pieces of legislation that have had a direct impact on South Africa's public sector

financial management. The introduction of the various pieces of legislation and other requirements may have complicated the nature of the public sector financial management processes in South Africa. Therefore, it may be appropriate to conclude from this discussion that the complex nature of the public sector financial management in the public sector in South Africa may require of accountants in the public sector to possess those unique and specialised skills. This revelation may further highlight the need for public sector accountancy in South Africa.

In the context of the legislative developments that have led to several reforms in the public sector financial management, it is appropriate to discuss and consider the implications for university technical skills development. In this same context, the following sections provide an overview of accountancy education in both the private and public sectors to provide a foundation for discussing the South African universities' position concerning the public sector accountancy needs in South Africa.

4.3 OVERVIEW OF ACCOUNTING EDUCATION IN SOUTH AFRICA

The demand for accountancy skills exists in both the private and public sectors (Hoepli, 2014:9). Furthermore, the SAICA chartered accountancy qualification is the dominant and most highly regarded professional accountancy qualification in South Africa (University of Cape Town [UCT], 2021:1; Gloeck, 2006:32).

The dominance of SAICA's chartered accountancy qualification is currently mirrored at the South African universities accredited by SAICA, whereby the accounting departments at these universities focus mainly on teaching the prospective chartered accountants (Mojapelo, 2020; Gloeck, 2006:32). By own admission, SAICA's competency framework, which is the basis for developing South African universities' accountancy programmes, primarily focuses on teaching private sector-based accountancy (SAICA, 2018a:9; Mohammadali-Haji & Nagdee, 2016:22). Therefore, if the South African universities are focused on SAICA-accredited accountancy education, private sector accountancy education seems to dominate South African accountancy education. Only recently (2016) did SAICA's competency framework include some concepts relating to the public sector (SAICA, 2016a:8). This dominance of the private sector accountancy education exists despite the demand in the public

sector for accounting skills across all three spheres of government – the National, Provincial and Local government (Gloeck, 2012:1).

As a result of the dominance of SAICA's chartered accountancy qualification, it is reported that few chartered accountants are employed in the public sector (Nomvalo, 2020; Langa, 2013:1). Langa (2013:1) explains that the limited interest from the accounting graduates to join the public sector is due to the perceived mismanagement of funds in the public sector. He further states that the accountancy graduates perceive too much politics, lack of growth opportunities in the public sector, and limited innovative thinking (Langa, 2013:1). This perception makes the skills shortage worse in the public sector due to the limited interest. Below is a discussion about the private sector accountancy education, which seems to be dominating the teaching of accountancy at SAICA accredited South African universities.

4.3.1 Private sector accountancy education

Currently, accounting education in South Africa is dominated by professional accountancy education, wherein the students study accounting towards a professional career in accountancy (Mojapelo, 2020; Verhoef & Samkin, 2017:1372). The accountancy professional bodies that exist in South Africa facilitate the professional journey of these students towards their desired professional qualifications. The professional bodies award the professional qualifications to these accounting students, enabling the students to act as accountancy professionals through the professional licensure process. Below is a list of accountancy professional bodies licensed to set the admission criteria, rules of conduct and continuing education requirements for prospective accountancy students into the accounting profession:

- South African Institute of Chartered Accountants [SAICA];
- South African Institute of Professional Accountants [SAIPA];
- Chartered Institute of Management Accountants [CIMA];
- Association of Chartered Certified Accountants [ACCA];
- Southern African Institute of Government Auditors [SAIGA];
- Institute of Internal Audit South Africa [IIA SA];
- Southern African Institute for Business Accountants [SAIBA];

- The Chartered Institute of Government Finance Audit and Risk Officers [CIGFARO], previously known as the Institute of Municipal Finance Officers [IMFO];
- Institute of Accounting and Commerce [IAC]; and
- Chartered Governance Institute of Southern Africa [CGISA], previously known as the Institute of Chartered Secretaries of Southern Africa [ICSA];

More details about the qualifications awarded by the accountancy professional bodies listed above is found below.

- **South African Institute of Chartered Accountants [SAICA];**

For a detailed discussion about SAICA, refer to section 5.2 and figure 5.2 in Chapter 5.

- **South African Institute of Professional Accountants [SAIPA];**

In order to be a professional accountant registered with SAIPA, one must complete a Bachelor of Commerce degree, or equivalent, with the following courses, from a SAIPA-accredited institution of higher learning (SAIPA, 2021:1):

- Financial Accounting III;
- Taxation I;
- Auditing I or Internal Auditing II or Internal Control and Code of Ethics;
- Corporate Law I or Commercial Law II;
- Management Accounting.

After the completion of the academic qualification above, the prospective professional accountant should complete a three-year SAIPA-accredited learnership programme or possess a six-year verifiable experience, or must have completed a training programme from another accredited accountancy professional body (SAIPA, 2021:1). It is important to note from discussion above that SAIPA's qualification is more business-orientated and there does not seem to be any courses which are public sector-focused.

- **Chartered Institute of Management Accountants [CIMA];**

The CIMA's syllabus consists of nine courses that are organised according to three levels, which leads to the attainment of qualifications after each level (CIMA, 2019:8).

Table 4.2 below outlines the CIMA syllabus:

Table 4.2: CIMA syllabus

CIMA levels	Courses covered	CIMA qualification attained
Strategic level	<ul style="list-style-type: none"> • Strategic management; • Risk management; and • Financial strategy. 	Membership: <ul style="list-style-type: none"> • Associate Chartered Management Accountant; • Fellow Chartered Management Accountant; and • the Chartered Global Management Accountant designation.
Management level	<ul style="list-style-type: none"> • Managing performance; • Advanced management accounting; and • Advanced financial reporting. 	CIMA Advanced Diploma in Management Accounting.
Operational level	<ul style="list-style-type: none"> • Managing finance in a digital world; • Management accounting; and • Financial reporting 	CIMA Diploma in Management Accounting.

Source: CIMA, 2019:4-13

Before awarding the CIMA professional qualifications (at strategic level), the prospective CIMA member must complete three years of relevant practical experience, which can be gained before, during and/or after studies (CIMA, 2019:4). Observable from the table above about CIMA's qualifications, there is does not seem to be any public sector content from the CIMA-aligned courses. CIMA's qualifications also seem to be business-orientated.

- **Association of Chartered Certified Accountants [ACCA];**

Table 4.3 below provides further details about the ACCA qualifications.

Table 4.3: ACCA syllabus

ACCA levels	ACCA qualifications
Foundation level	<ul style="list-style-type: none">• ACCA Diploma in Financial and Management Accounting;• ACCA Diploma in Financial and Management Accounting;• ACCA Diploma in Accounting and Business; and• Certified Accounting Technician.
Professional level	<ul style="list-style-type: none">• BSc (Hons) in Applied Accounting, with the following courses:<ul style="list-style-type: none">○ Financial Reporting;○ Audit and Assurance; and○ Financial Management.

Source: ACCA, 2021:1

Before awarding the ACCA professional qualifications, the prospective ACCA member must complete three years of relevant practical experience, which can be gained before, during and/or after studies (ACCA, 2021:1). From the above discussion, the ACCA qualifications also do not seem to provide any public sector content exposure to the prospective ACCA members.

- **Southern African Institute of Government Auditors [SAIGA];**

For a detailed discussion on SAICA, refer to section 5.2 and figure 5.3 in Chapter 5.

- **Institute of Internal Audit South Africa [IIA SA];**

There are three formal qualifications that the IIA (SA) awards to prospective members, these are:

- Certified Internal Auditors;
- Professional Internal Auditors; and
- Internal Audit Technicians

To be a member of the IIA (SA) one must possess an NQF level 7 qualification in internal auditing from a higher education institution (IIA (SA), 2021:1). Once the prospective member has begun working, they must enrol for the IIA (SA) professional training programme and then write the Certified Internal Auditor examination as the final test of competence (Machaba, 2021:1). Also, the IIA (SA)'s internal auditing qualification does not have any specific prescribed public sector content on its

qualification requirements.

- **Southern African Institute for Business Accountants [SAIBA];**

There are four formal qualifications awarded by SAIBA for its members (SAIBA, 2021:1); these are:

- Business Accountant (SA) [BA(SA)];
 - any diploma or degree (NQF 6/7) and two years' experience;
- Certified Business Accountant (SA) [CBA(SA)];
 - B Com Honours (NQF 8) and four years' experience;
- Certified Financial Officer (SA) [CFO(SA)];
 - B Com Honours or Postgraduate Diploma in Accounting [PGDA] + Master of Business Administration /similar (NQF 9) and 10 years' experience;
- Business Accountant in Practice (SA) [BAP(SA)]
 - B Com with five core courses (NQF 7) and four years' experience;

Evident from the above is that SAIBA does not require completion of specific courses but rather a generic accountancy degree or a diploma and years of experience in order for one to register for one of its membership categories. SAIBA is also business-orientated and therefore has no prescribed public sector content for its qualification requirements.

- **The Chartered Institute of Government Finance Audit and Risk Officers [CIGFARO], previously known as the Institute of Municipal Finance Officers [IMFO];**

Table 4.4 below outlines the CIGFARO qualification requirements:

Table 4.4: CIGFARO syllabus

CIGFARO professional qualification	Qualification requirements
<p>Chartered level:</p> <ul style="list-style-type: none"> • Chartered Government Finance Officer; and • Chartered Government Internal Auditor. 	<ul style="list-style-type: none"> • at least NQF level 8 or higher qualification in fields of accounting, finance or economics; and / or • a CA(SA) with a certificate in municipal financial management; and • Must have studied at least four (4) of the following courses in the NQF 8 qualification:

CIGFARO professional qualification	Qualification requirements
	<ul style="list-style-type: none"> ○ Accounting III; ○ Introduction to Auditing; ○ Introduction to Risk Management; ○ Introduction to Performance Management; ○ Economics/Business Economics III; ○ Financial Management III; ○ Supply Chain Management; ○ Cost and Management Accounting III. <p>The applicant must have a minimum of seven years at management level of which five years must have been on senior management level in the public sector.</p>
<p>Professional level:</p> <ul style="list-style-type: none"> • Professional Government Finance Officer; • Professional Government Internal Auditor; and • Professional Government Risk Officer. 	<ul style="list-style-type: none"> • NQF level 7 qualification in fields of Accounting, Finance or Economics; and / or • Certificate in Municipal Financial Management; and • Must have studied at least four (4) of the following courses in the NQF 8 qualification: <ul style="list-style-type: none"> ○ Accounting III; ○ Introduction to Auditing; ○ Introduction to Risk Management; ○ Introduction to Performance Management; ○ Economics/Business Economics III; ○ Financial Management III; ○ Supply Chain Management; ○ Cost and Management Accounting III; ○ Auditing III; ○ Risk Management; ○ Audit Reporting; ○ Financial Risk Management. <p>The applicant must have a minimum of five years at middle management in the public sector.</p>

CIGFARO professional qualification	Qualification requirements
<p>Technician level:</p> <ul style="list-style-type: none"> • Registered Government Finance Technician; • Registered Government Internal Audit Technician; and • Registered Government Risk Technician 	<ul style="list-style-type: none"> • NQF Level 6 or higher qualification in fields of Accounting, Finance or Economics; and/or • Internal Audit, Risk or Supply Chain; and • Must have studied at least two of the following courses in the NQF 6 qualification: <ul style="list-style-type: none"> ○ Accounting I & II; ○ Economics/Business Economics I & II; ○ Financial Management; ○ Cost and Management Accounting; ○ Supply Chain Management; ○ Asset Management; ○ Auditing I & II; ○ Risk Management; ○ Audit Reporting; ○ Financial Risk Management. <p>The applicant must have a minimum of four years of which at least two years must have been on junior management (or higher) level or five years at any level in a role related to the position in the public sector.</p>
<p>Junior membership level:</p> <ul style="list-style-type: none"> • Registered Government Finance Practitioner; • Registered Government Internal Auditor; and • Registered Government Risk Practitioner. 	<ul style="list-style-type: none"> • NQF Level 4 or higher qualification; and • must have had Accounting as a subject in Grade 12 or tertiary studies. <p>The applicant is employed at any level in a role related to the position in the public sector – Budget, Treasury and Revenue Office with at least six months’ experience.</p>
<p>Affiliate membership</p>	<ul style="list-style-type: none"> • any person who is involved in finance matters but do not have a finance related qualification.

Source: CIGFARO, 2021:1

CIGFARO’s qualifications are public sector-aligned, however, they do not yet follow an accreditation model whereby university accountancy programmes are aligned to CIGFARO’s qualifications.

- **Institute of Accounting and Commerce [IAC]**

Table 4.5 below outlines the IAC qualification requirements.

Table 4.5: IAC syllabus

IAC professional qualification	Qualification requirements
<p>Independent Accounting Professional</p>	<ul style="list-style-type: none"> • IAC diploma in accounting, cost and management accounting and company secretaries OR • at least NQF level 7 academic qualification in accounting. • the qualification must contain the following core courses: <ul style="list-style-type: none"> ○ Financial Accounting III; ○ Taxation; ○ Company Law; ○ Auditing I or Internal AuditingII. <p>The candidate must have gained a minimum of three years training under the guidance of a registered Accounting Officer; OR</p> <p>The candidate must have gained a minimum of six years relevant and practical accounting experience at a management or supervisory level.</p>
<p>Financial Accountant in Practice</p>	<ul style="list-style-type: none"> • IAC diploma in accounting, cost and management accounting and company secretaries OR • at least NQF level 7 qualification in accounting. • the qualification must contain the following core courses: <ul style="list-style-type: none"> ○ Financial Accounting III; ○ Taxation; ○ Company Law; ○ Auditing I or Internal Auditing II. <p>The candidate must have gained a minimum of three years training under the guidance of a registered Accounting Officer; OR</p> <p>The candidate must have gained a minimum of six years relevant and practical accounting experience at a management or supervisory level.</p>

IAC professional qualification	Qualification requirements
Financial Accountant in Commerce	<ul style="list-style-type: none"> at least NQF level 7 qualification in accounting. the qualification must contain the following core courses: <ul style="list-style-type: none"> Financial Accounting III <p>The candidate must possess a minimum of three years of practical accounting experience under the guidance of a registered Accountant.</p>
Technical Accountant	<ul style="list-style-type: none"> NQF Level 6 qualification in accounting; OR has been a bookkeeper or accountant for a period of at least five years.

Source: IAC, 2021:1

From Table 4.5, it can be noted that the qualifications awarded by IAC are business-orientated and therefore do not form part of a further discussion for the purposes of this study.

- Chartered Governance Institute of Southern Africa [CGISA], previously known as the Institute of Chartered Secretaries of Southern Africa [ICSA];**

Below is Table 4.6 which outlines the CGISA syllabus and qualification requirements:

Table 4.6 CGISA syllabus

CGISA qualification	Qualification requirements
Chartered Secretary	<ul style="list-style-type: none"> at least an NQF level 7 academic qualification with the following courses: <ul style="list-style-type: none"> Management principles; Finance for decision-making; and Advanced corporate governance.
Chartered Governance Professional	<ul style="list-style-type: none"> at least an NQF level 7 academic qualification with the following courses: <ul style="list-style-type: none"> Management principles; Finance for decision-making; and Advanced corporate governance.

Source: CGISA, 2021:1

What can be observed from the above section is that the majority of the accountancy professional bodies in South Africa have business-orientated qualifications with no

focus on the public sector. Also, few of the accountancy professional bodies have formal accreditation model for university accountancy qualifications. For this study, the discussion will focus on SAICA and SAIGA. Refer to section 5.2 in Chapter 5 for further detailed discussion. The following table provides an additional information about the membership profile of the professional accountancy bodies operating in South Africa:

Table 4.7: Accountancy Professional Bodies in South Africa

Accountancy professional body	Membership	Represent
SAICA	46 841	Chartered Accountants who are CFOs, Finance Directors and Auditors .
SAIPA	10 380	General Accountants, Small and Medium-Sized Entities [SME] Practitioners
CIMA (South Africa)	1 500	Management Accountants
ACCA (South Africa)	154 000 members in 170 countries	CFOs, Finance Directors, Chartered Accountants and Auditors
IIA (SA)	4490	Certified Internal Auditors, Professional Internal Auditors and Internal Audit Technicians
SAIGA	610	Registered Government Auditors, who primarily work at the AGSA.
SAIBA	7 400	Accounting and financial professionals. SAIBA (2020:1) states that “the roles in the finance department can be split between operational, management and strategic levels. The Business Accountant (SA) [BA(SA)] designation is the one designation for all operational finance roles, and will allow you to progress towards the Certified Business Accountant (SA) [CBA(SA)] and Certified Financial Officer (SA) [CFO(SA)] designations”. The Business Accountant-in-Practice (SA) [BAP(SA)] designation is for persons providing accounting work to the public for a fee and is ideal for accounting officers and independent reviewers.
IAC	800	General accountants, SME practitioner.
CIGFARO (formerly IMFO)	570	Chartered Government Finance Officer; Chartered Government Internal Auditor; Professional Government Finance Officer; Professional Government Internal Auditor; Professional Government Risk Officer;

		Registered Government Finance Technician; Registered Government Internal Audit Technician; Registered Government Risk Technician; Registered Government Finance Practitioner; Registered Government Internal Auditor Practitioner; Registered Government Risk Practitioner; and Affiliate Members. The majority of the above accountancy professionals operate in the municipal environment.
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Source: *Accounting Weekly*, 2014:1; ICSA, 2019; IIA (SA), 2021:1; Moses, 2018:1; Nolte, 2020:1; SAIBA, 2020; SAICA, 2020a; Stellenbosch University, 2020)

From the table above, it can be noted that South Africa has a diverse number of accountancy professional bodies. All these accountancy professional bodies play an essential role in accountancy skills development. Among these professional bodies are those affiliated with the International Federation of Accountants [IFAC], a worldwide affiliation of accountancy professional bodies.

The IFAC is the global organisation for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to stable international economies (IFAC, 2016:1). IFAC comprises over 175 members and associates in more than 130 countries and jurisdictions, representing almost three million accountants in public practice, education, government service, industry, and commerce (IFAC, 2016:1). In addition, the members of an accountancy profession render services (International Accounting Education Standards Board [IAESB], 2017:6) such as:

- preparing, analysing, and reporting relevant and faithfully represented financial and non-financial information (which is referred to as financial reporting);
- participating in organisational decision-making and formulating and implementing organisational strategies (which is referred to as management accounting and finance);
- auditing financial and non-financial information, providing other assurance and advisory services (which is referred to as auditing and governance); and
- preparing and analysing relevant tax information (which is referred to as taxation).

IFAC uses “professional accountant” to describe all registered or certified accountants by their accountancy professional bodies. IFAC further describes a professional accountant as an individual who demonstrates and further develops professional competence to perform a role in the accountancy profession and is bound by the code of ethics as directed by a professional accountancy body or licensing authority (IFAC, 2016:1). Therefore, the overall objectives of professional accounting education are (a) to develop the professional competence of aspiring professional accountants and (b) to develop and maintain the professional competence of professional accountants (IAESB, 2017:8). Below is a brief discussion about some of the accountancy professional bodies in South Africa, some of which are members of IFAC.

CIMA and ACCA have similar accountancy specialisations to SAICA and SAIPA, as they are all focused on private sector accountancy (Ngenda, 2018:2). However, the CIMA qualification focuses on costing and management accounting, while financial reporting and auditing feature in the ACCA and SAICA chartered accountant qualifications (Ngenda, 2018:2). The ACCA and SAICA chartered accountant qualifications are similar in that the holders of these qualifications share the same responsibilities, and the ACCA and SAICA curriculum towards these qualifications are similar (Ngenda, 2018:2). The only difference between the two is that while the SAICA chartered accountant qualification is a South African qualification with a solid international reputation, ACCA is a global qualification (Ngenda, 2018:2). In an interview with Charter Quest’s The FutureCFO magazine, an accountancy professional who holds both the CA(SA) and Chartered Global Management Accountant [CGMA] qualifications states that the two qualifications overlap but are both aimed at equipping a business professional, such as a finance director or a CFO (CharterQuest, 2019:1).

SAIGA and CIGFARO have qualifications linked or related to the public sector (Nolte, 2020:1; Moses, 2018:1). However, SAIGA’s professional specialisation focuses on public sector auditing, while CIGFARO focuses on municipal financial management, risk and performance management (Nolte, 2020:1; Moses, 2018:1). For SAIGA’s qualification process, refer to section 5.2.2. Since there is no focus on CIGFARO qualifications for this study, a discussion on the CIGFARO qualification processes has been omitted.

Like all other professions, becoming a chartered [SAICA] (refer to Figure 5.2 under section 5.2 for an articulation process towards the CA(SA) designation) or professional accountant [SAIPA], the aspiring professionals are required to complete formal accountancy education at an accredited university, whereafter they complete some form of practical training at accredited training offices (SAICA, 2016b:1). For example, SAICA formally accredits and entrusts the training offices with the responsibility to develop and train aspiring chartered accountants for the duration of the training period, usually three years (SAICA, 2016b:1). In addition, these accountancy professional bodies require that the aspiring professional accountants write technical and professional qualifying examinations towards a professional designation (SAICA, 2016b; SAIPA, 2016). In the case of SAICA, the professional designation is Chartered Accountant of South Africa [CA(SA)] – refer to section 5.2 for more discussion on the qualification process – and in the case of SAIPA, a Professional Accountant (SA). It must be noted that while SAICA has a dominant qualification [CA(SA)], it has other qualifications on offer, such as the Associate General Accountant denoted by AGA(SA) and the Accounting Technician denoted by AT(SA) designation (SAICA, 2020c:1). SAIPA, on the other hand, has as its prestigious qualification the Professional Accountant (SA). However, it also offers the AT(SA) qualification (SAIPA, 2020:1). In addition, SAIPA (2020:1) states that an Accounting Technician (SA) performs support functions to the Professional Accountant (SA). The same applies to SAICA's AT(SA) qualification.

Below is a discussion of public sector accountancy education. This discussion will touch on the arguments raised concerning a wanting public sector accountancy education in South Africa.

4.3.2 Public sector accountancy education

In Chapter 3 of this study, the deficiency of public sector accountancy education was discussed in detail. Furthermore, it was mentioned that the deficiency of public sector accountancy education continues to exist despite the need for competent public sector accountants, owing to the public sector financial management reforms. The public sector financial management reforms in South Africa, as discussed in section 4.2 above, have made it necessary for competent accountants to be appointed in the public sector (Gloeck, 2006:31). Gloeck argues that these competent accountants can

assist with implementing the complex financial management reforms that have taken place in the public sector in South Africa (Gloeck, 2006:31).

Nomvalo (2020:1) states that strong internal controls, appropriately skilled people and ethical conduct are essential for the municipal staff and consultants to possess so that municipalities deliver on their priorities efficiently, effectively, and economically. He expresses his concern about the worrying negative audit outcomes at the municipalities due to inadequate financial skills (Nomvalo, 2020:1). The negative audit outcomes include the increase in irregular expenditure incurred by municipalities, amounting to R32.06 billion, a 25.7% increase (AGSA, 2020b:157; Nomvalo, 2020:1). Nomvalo (2020:1) further states that the skills development programmes should be customised for the unique needs of the local government. The negative audit outcomes magnify the drastic shortage of financial skills in the public sector hence the continuous spending of billions by municipalities and provincial departments on consultants (Sadek, 2015:2).

Scott (2016:1) argues that one of the reasons for the focus on the private sector accountancy education by the South African universities is that public sector accountancy is generally perceived to be similar to traditional accounting, which mainly has a private sector focus. As a result, public sector accountancy often receives very little coverage in university courses (Scott, 2016:1). This argument is similar to the one shared in the study conducted by Mohammadali-Haji and Nagdee (2016:22), which states that one school of thought believes that accounting concepts traditionally taught at universities apply to both the private and public sector. Another school of thought puts an argument that both skills and knowledge about the public sector are unique and should be treated as such, even in accounting education (Mohammadali-Haji & Nagdee, 2016:22-23) (see section 4.3.4).

In an earlier study, Erasmus and Fourie (2004:35) investigated whether or not South African universities transfer sufficient and relevant knowledge to the prospective public sector auditors. Their research was questionnaire-based, sourcing for the auditors' opinions employed by the AGSA Pretoria regional office. They note that only the Tshwane University of Technology offers a formal educational programme qualification with a combination of disciplines with relevant public sector content, both at undergraduate and postgraduate levels (Erasmus & Fourie, 2004:37). Their

conclusions on this study are that respondents indicated that their accountancy qualifications had insufficient public sector-related content, which would have contributed to their competence levels as public sector auditors (Erasmus & Fourie, 2004:44). The respondents further stated that they had to undergo further workplace training to narrow the public sector accountancy content (Erasmus & Fourie, 2004:44). The recommendations from their study are that South African universities must include public sector-related content in their existing accountancy programmes (Erasmus & Fourie, 2004:45).

Table 4.8 summarises the universities in South Africa that offer formal public sector accountancy programmes and those with public sector accountancy included in the curricula or syllabus of their formal educational programmes. The extent to which these universities cover or offer the public sector accountancy content in their formal accountancy education programmes may indicate the current state of public sector accountancy education in South Africa.

Table 4.8: Public Sector Accountancy Programmes in South African Universities

Name of the University	Name of the Public Sector Accountancy programmes
<p>Tshwane University of Technology [TUT]</p>	<p>National Diploma: Finance and Accounting (Public), a three-year qualification.</p> <p><i>Public Finance and Accounting is a major subject covered from Year one to Year three. The different courses under the Public Finance and Accounting covered throughout the three years are:</i></p> <ul style="list-style-type: none"> • Public Finance and Accounting: Financial Structures; • Public Finance and Accounting: Role-Players in Government; • Public Finance and Accounting: Revenue; • Public Finance and Accounting: Expenditure; • Public Finance and Accounting: Procurement; • Public Finance and Accounting: Salaries and Personal Tax; • Public Finance and Accounting: Debtors Management; • Public Finance and Accounting: Levies and Trading Accounts; • Public Finance and Accounting: Cash-Flow Management;

Name of the University	Name of the Public Sector Accountancy programmes
	<ul style="list-style-type: none"> • Public Finance and Accounting: Bank Reconciliation; • Public Finance and Accounting: Budgeting; and • Public Finance and Accounting: Financial Statements. <p>Baccalaureus Technologiae: Finance and Accounting (Public), a one-year qualification.</p> <p><i>Public Accounting Management is a major subject covered under the following courses:</i></p> <ul style="list-style-type: none"> • Public Accounting Management: Project Management; • Public Accounting Management: Financial Information Systems; • Public Accounting Management: Public Finance Management; • Other courses include: <ul style="list-style-type: none"> ○ Auditing; ○ Cost Interpretation and Management; ○ Financial Management; and ○ Interpretation of Financial Statements. <p>National Diploma: Local Government Finance, a three-year qualification.</p> <p><i>The different courses covered throughout the three years are:</i></p> <ul style="list-style-type: none"> • Local Government Finance (year one to three), which covers some of the following: <ul style="list-style-type: none"> ○ legislation and local government financial structures; ○ sources of revenue for local government; ○ accounting transactions relating to revenue expenditure and cash flow management; ○ external funding, financing of fixed assets and adjustments to prepare financial statements; and ○ local government budgets and budget techniques, including determination of tariffs, cash flow budget. • Local Government Management (year one to three), which covers some of the following: <ul style="list-style-type: none"> ○ general overview of local government financing, including assessment rates, sources of revenue and budgeting; ○ the actual and potential sources of revenue, advanced budgeting aspects, stores

Name of the University	Name of the Public Sector Accountancy programmes
	<p>administration and capital financing; and</p> <ul style="list-style-type: none"> ○ policy analysis for planning and implementation. ● Local Government Accounting (year three only) covers the financial statements according to GRAP standards applicable to the local government. <p>Baccalaureus Technologiae: Local Government Finance, a one-year qualification.</p> <p><i>Courses include:</i></p> <ul style="list-style-type: none"> ● Local Government Financial Management: Strategic planning (covering job of the financial manager, strategic management, business plan and project management); ● Local Government Management (application of management principles); ● Other courses include: <ul style="list-style-type: none"> ○ Auditing; ○ Research methodology; and ○ Project Management.
<p>University of South Africa [UNISA]</p>	<p>Diploma: Local Government Finance</p> <p><i>Courses include:</i></p> <ul style="list-style-type: none"> ● Local Government Finance (covers local government finance and constitutional framework; the local government processes and functions; the accounting framework for municipalities; and the financial risk management within local government structures); ● Local Government Functions (covers municipal financial legal and Constitutional framework; and an understanding of operational municipal functions or services); ● Public Supply Chain Management (covers supply chain management in the public sector and an understanding of operational supply chain management); ● Local Government Management (covers fundamental local government management skills; the duties of local government and intergovernmental relations); ● The Structuring and Functioning of Public Services (covers the structure and functioning of public services in terms of their management); ● Project Management;

Name of the University	Name of the Public Sector Accountancy programmes
	<ul style="list-style-type: none"> • Other courses include: <ul style="list-style-type: none"> ○ Nature, Content and Scope of Public Administration; ○ Economics; ○ Financial Accounting Reporting; ○ Public Resource Management; and ○ Public Office Management.
<p>Walter Sisulu University [WSU]</p>	<p>National Diploma: Local Government Finance, a three-year qualification.</p> <p><i>The different courses covered throughout the three years are:</i></p> <ul style="list-style-type: none"> • Local Government Finance (year one to three); • Local Government Management (year one to three); • Local Government Accounting (Year three only); and • Other courses include: <ul style="list-style-type: none"> ○ Financial Accounting (year one and two); ○ Internal Auditing (year two only); and ○ Economics (year three only).
<p>Mangosuthu University of Technology [MUT]</p>	<p>National Diploma: Public Finance and Accounting</p> <p><i>Courses include:</i></p> <ul style="list-style-type: none"> • Public Finance and Accounting; and • Public Management.
<p>Nelson Mandela Metropolitan University [NMMU]⁴</p>	<p>Post Graduate Diploma in Internal Auditing – one of the courses within the curriculum of this programme is Public Sector Accountability, with the focus on PFMA, MFMA and GRAP accounting framework.</p>
<p>University of Cape Town [UCT]</p>	<p>Post Graduate Diploma in Public Sector Accounting</p> <p><i>Courses include:</i></p> <ul style="list-style-type: none"> • Public Sector Financial Reporting <ul style="list-style-type: none"> ○ accounting processes in the public sector; ○ reporting framework – GRAP principles; and ○ reporting environment for public sector entities. • Public Sector Structures and Functions <ul style="list-style-type: none"> ○ government revenue and expenditure; ○ public entities, municipal entities and organs of

⁴ The Nelson Mandela Metropolitan University [NMMU] has been renamed to Nelson Mandela University [NMU].

Name of the University	Name of the Public Sector Accountancy programmes
	<ul style="list-style-type: none"> state; and ○ the role, structure and administration of governments ● Public Sector Audit and Governance <ul style="list-style-type: none"> ○ risk identification and response in the public sector, including forensic auditing; and ○ accountability and governance. ● Public Financial Management <ul style="list-style-type: none"> ○ budgeting and management control systems; ○ capital budgets and project appraisal; ○ supply chain management; ○ asset management; and ○ public finance and financial management.
North-West University [NWU]	No formal public sector accounting programme – however, the North-West University offers Short Learning Programmes in public sector accountancy.
University of Pretoria [UP]	Offers Master of Commerce: Government Finance and Auditing.
University of Johannesburg [UJ]	No formal public sector accounting programme – however, this university offers Short Learning Programmes in public sector accountancy.
Stellenbosch University [SU]	No formal public sector accounting programme – however, this university offers Short Learning Programmes in public sector accountancy.

Source: South African Qualification Authority [SAQA], 2016; TUT, 2016; UNISA, 2017; UCT, 2016; WSU, 2015; NMMU, 2016; MUT, 2016

Based on the information presented in Table 4.3 above, it can be noted that some programmes are offered, but in comparison to public sector accountancy programmes it does not seem to be sufficient. For example, the Tshwane University of Technology [TUT] has more public sector accountancy-related programme offerings than other universities, both at the National Diploma and BTech level. Further to be noted is that the TUT is located in the administrative capital city of South Africa, Tshwane, wherein the national sphere of the South African government is located. According to Erasmus (2016:1), the offering of public sector accountancy programmes at TUT arose as a response to requests made by the politicians and government officials directly to TUT

to consider providing public sector-focused accountancy programmes (Erasmus, 2016:1).

Additionally, it can be noted in Table 4.3 that only four universities offer public sector accountancy-related programmes in South Africa, namely TUT, UNISA, WSU, and MUT. The majority of these programmes are offered at diploma level. Furthermore, no South African university offers a Bachelor of Commerce (BCom) in public sector accounting. The University of Cape Town [UCT] is the only university in South Africa that offers a postgraduate diploma in public sector accountancy. The University of Pretoria offers an MCom degree in Government Finance and Auditing.

Other universities such as the University of Johannesburg, North-West University and the Stellenbosch University all offer public sector accountancy-related short learning programmes, but not formal qualifications related to public sector accountancy. One may allude to the shortage of public sector-specific academic programmes because most universities are focused on offering the SAICA-accredited qualification.

Given the discussions provided above (in sections 4.3.1 and 4.3.2), it is important to outline differences (if any) between private and public sector accountancy. The outlining of differences would help indicate whether it is the best approach for universities to address the accountancy skills shortage by focusing on either one of the two; private or public sector accountancy education.

Erasmus and Fourie (2004:37) state that there are material differences between private and public sector accountancy regarding financial legislation, the budgeting process, and the accounting structures. Table 4.3 outlines the differences between private sector public sector accountancy. The aspects used to outline these differences include using financial information, financial reporting framework, legal framework; governance; and external auditing.

The differences between the private and public sector accountancy can be discussed as follows:

4.3.2.1 The purpose of the use of financial information

In the private sector, the users of financial information make investment decisions with mainly a profit motive or focus (Erasmus & Fourie, 2004:39). On the other hand, financial information is used partly to take budgetary decisions, for control purposes,

and to evaluate managers' performance (Erasmus & Fourie, 2004:39). Therefore, the primary purpose for using financial information differs between the two sectors.

4.3.2.2 Financial reporting framework

While this is not applicable to all entities in the private sector, some financial statements in the private sector are prepared in terms of the International Financial Reporting Standards [IFRS], which apply an accrual-basis of accounting, as required by the Companies Act (RSA, 2008:67). Some, however, follow IFRS for Small, Medium and Micro Enterprises [SMMEs] and others are not required to comply with any of these accrual-basis frameworks but rather cash basis of accounting. An accrual basis of accounting means that a transaction is recorded in the financial records when it has occurred, i.e. when revenue is earned and when the expense is incurred (De Villiers & James, 2017:8). Although governments move to apply IPSAS-based financial reporting, which follows an accrual-basis of accounting, it is not the prevalent accounting method, and the modified-cash based accounting is still in use. In the South African public sector context, a mix of financial reporting frameworks is used; for example, the modified cash basis is used in the National and Provincial spheres of government, while the GRAP standards are used for Local Government financial reporting. In the South African public sector, in terms of the PFMA, National Government departments must prepare financial statements for each financial year per GRAP (National Treasury, 2021:1; National Treasury, 2015a:5);

4.3.2.3 Legal framework

The private sector's legal framework is mainly governed by the Companies Act (RSA, 2008) and its related regulations. For example, companies' annual financial statements are a requirement of Section 30 of the Companies Act (RSA, 2008:68). However, the legal framework in the public sector is complex.

Different legal requirements apply to each sphere of government (local, provincial and national) (Siddle, 2019c). In section 4.2, some statutes were discussed, which became relevant to public sector financial management (Siddle, 2019c);

4.3.2.4 Governance

The King IV Code of Corporate Governance in South Africa contains principles that

any private sector organisation can apply in their governance processes. The King IV Code of Corporate Governance in South Africa is not limited to the private sector, but the public sector entities are also encouraged to apply the sound governance principles. However, good governance is enforced by the legal requirement for the public sector entities to be externally audited by the AGSA. It is the AGSA that regulates the public sector accountancy in South Africa (Gloeck, 2012:1). Auditing is a cornerstone of good governance in the public sector since the auditors provide an unbiased and objective assessment of whether the public resources are used and managed effectively to achieve the predetermined goals (The Institute of Internal Auditors [IIA] 2012:5). The sound governance principles embodied in the King IV Code of Corporate Governance in South Africa were addressed in the public sector through the (currently) inoperative and outdated Protocol on Corporate Governance in the Public Sector. The Protocol became necessary for good governance for the State-Owned Entities [SOEs] as their control and governance were not based on any standardised principles or rules (RSA, 2002b:2). The first Protocol was published in 1997 to inculcate the sound governance principles in the SOEs (RSA, 2002b:3). The Protocol sought to provide public sector-specific guidance to SOEs on good governance (RSA, 2002b:4). The King IV Code of Corporate Governance in South Africa, introduced towards the end of 2016, provided unique governance principles and practices for the local government and the SOEs. These public sector-specific governance principles and practices have been documented in what the King IV Code of Corporate Governance in South Africa refers to as “Sector Supplements” (The Institute of Directors in South Africa [IoD(SA)], 2016:6). The uniqueness of the public sector necessitated the need for the IoD(SA) to develop the sector supplements, which contain the governance principles and practices unique to the public sector governance needs.

4.3.2.5 External auditing

On the one hand, private sector external audit is performed per the Auditing Profession Act (RSA, 2008:68). The professional services firms, some known as the ‘big four’ firms, conduct most of these external audits in South Africa (Marx, 2009:4). Audit opinions are issued and presented to the shareholders of the entities that operate in the private sector. On the other hand, the external audits of public sector entities in

South Africa are performed by the AGSA per constitutional requirements (Gloeck, 2012:17). According to the Public Audit Act, the public sector external audits are performed (RSA, 2004b). The AGSA, due to limited audit staff and capacity, is legally empowered to delegate the external audit of public sector entities to the professional services firms, referred to as “authorised auditor” in terms of section 12 (2)(b) of the Public Audit Act (RSA, 2004b:8).

Dhansay (2019:5) notes that a public sector audit is more detailed in scope than that of a private sector audit. The reason is that the public sector auditor must include in his or her audit report such matters as follows (Dhansay, 2019:5):

- an opinion on whether the annual financial statements are free from material misstatement (similar to what is required in the private sector entities’ audits);
- a conclusion on the usefulness and reliability of the performance report;
- a conclusion on the entity’s compliance with related financial legislation (e.g. MFMA or PFMA); and
- any internal control deficiencies are arising from the above three areas of the audit.

Arguments advanced by Dhansay (2019:5) above indicate and support the call for public sector-specific training and skills above those required from a CA(SA), who usually are also the registered auditors performing the private sector audits.

To illustrate the apparent differences between private and public sector accountancy further, Gloeck (2012:17) compares the competence levels of the “authorised auditor” or private sector auditors (as he refers to them) and those of the public sector auditors (Gloeck, 2012:17). He argues that the competence levels of the authorised auditors are inferior compared to those expected of the public sector auditor (Gloeck, 2012:17). He explains that a public sector auditor must have extensive knowledge of the public sector-specific statutes (such as the PFMA, MFMA, Public Audit Act, and the Constitution) while this requirement does not apply to the external auditors of the private sector entities (Gloeck, 2012:17). In response to this argument, SAICA states that the pervasive skill of life-long learning that it expects of its members [CA(SA)s] who work and are involved in the public sector will enable them to acquire and maintain the specialised knowledge of the public sector accountancy (SAICA, 2018a:197). A

further requirement is that the public sector auditors must have extensive knowledge of the public sector financial reporting framework (IPSAS and GRAP), a combination of accrual basis and modified cash basis of accounting.

The importance of public sector accountancy cannot be taken for granted, seeing that over 50% of the value of the financial transactions in South Africa originate from the public sector (Gloeck, 2012:15; Presidential Review Commission, 1998). For this reason, poor public financial management cannot be ignored, as the effective management of public finances is fundamental to the development and growth of economies (Confederation of Asian and Pacific Accountants [CAPA], 2014:6). The need for an effective, accountable and transparent public sector is vital for attracting foreign investment opportunities, which create employment opportunities and contribute to economic growth (CAPA, 2014:6). Furthermore, a successful public financial management process is possible if the public sector attracts and retains adequately skilled personnel (CAPA, 2014:14). The arguments raised by CAPA may not have been within the South African context. However, these arguments are relevant in the context of this study since South Africa is a developing country. Furthermore, South Africa, too, has a high need to attract foreign direct investment and create employment opportunities.

4.3.3 The current state of public sector accountancy in South Africa

In a study that sought to assess the state of financial reporting in provincial government departments in South Africa, Van Wyk (2007:72) reports that one of the factors that may hamper the process of adopting accrual basis of accounting by the public sector organisations is the limited number of sufficiently qualified accountancy staff to address the implementation problems. Van Wyk (2007:74) emphasises the need for qualified accountants in the public sector. He cites a speech by a former Accountant General of South Africa in 2004, who cautioned that the public sector would not achieve its commitments and outcomes (Nomvalo, 2004). Lubbe (2015:1) supports these arguments and states that South Africa's public sector financial reporting is not up to standard, because many finance staff do not possess the necessary academic qualifications. As a result, she states that South Africa's public sector is in great need of knowledge and skills capacity building (Lubbe, 2015:1). Below, Mojapelo (2015)

raises an alarming discussion about the excessive use of consultants in the public sector.

In a unique feature on public sector accounting published by Accountancy SA, Mojapelo (2015:5) reports that most municipalities rely on consultants to compile their annual financial reports. This extensive use of consultants is attributable to the high vacancy rate and the absence of appropriate accountancy skills in the South African public sector (Mohammadali-Haji & Nagdee, 2016:22; Mojapelo, 2015:5). While the use of external consultants was a concern in 2015 and 2016, this situation has not improved to date, as can be observed from the AGSA MFMA 2019/20 general report (AGSA, 2021:116). What is more concerning is that the persistent use of consultants in compiling GRAP-compliant financial statements does not improve the quality of financial statements (AGSA, 2020b:112). Furthermore, the Auditor General's (AG) 2013 performance audit report painted a worrying picture of the use of consultants by the public sector (AGSA, 2013:2). Approximately R24.6 billion was spent by eight national departments and R68.5 billion by the provincial departments on consultants over the three years of 2008 to 2011 (AGSA, 2013:2). The AG cited the extensive use of consultants as the inadequacy of skilled staff to fulfil the required functions (AGSA, 2021:30; AGSA, 2013:3). According to AGSA (2013:2), despite the vast sums of public funds spent on consultants, there seems to be no proper training or transfer of skills to government staff from these consultants. The extensive use of consultants in the public sector translates into the misuse of taxpayers' money, as the use of consultants persists.

The CEO at SAICA recently noted with concern the poor audit outcomes for the local government released by the Auditor General (Nomvalo, 2020:1). Despite the municipal regulations noted above, which introduced the minimum competencies that municipal finance and SCM officials should possess, it seems that the minimum competency requirements are not adhered to. To support this, SAICA has called for the enforcement of the mandatory minimum skills and qualifications required for all key financial management positions within the public sector (Nomvalo, 2020:1). Furthermore, the AGSA audit report indicates that only 8% of the municipalities received "clean" audit outcomes, yet about R1.26 billion has been spent on consultants to assist municipalities with financial reporting duties (AGSA, 2020b:150; Nomvalo, 2020:4). More concerning in the appointment of consultants is over-reliance

on them by many municipalities (AGSA, 2020b:150). Of the 257 municipalities, about 183 municipalities used the consultants in performing the financial reporting services. However, only 7% of the total amount spent on consultants resulted from municipal vacancies (AGSA, 2020b:150). This effectively means that 93% of the total spending on consultants were in municipalities where there should be a capacity to produce financial statements, as finance staff should be competent to perform this function. This further implies wasteful expenditure of funds that could be used in value-adding services to the public in the communities where the municipalities operate. It is even more concerning that although consultants were appointed, 58% of the financial statements produced by consultants had material misstatements (AGSA, 2020b:150). This effectively means that consultants did not add value to the municipalities, despite vast sums of money.

The challenges facing the public sector institutions in South Africa are shown in Table 1.1, which summarises the audit outcomes at the national and provincial government and the departments governed by the PFMA, Act 1 of 1999. In a recent PFMA audit report, the AG reports that only 25% of the auditees managed to produce quality financial statements and performance reports which comply with key legislation, hence received a clean audit (AGSA, 2019:12). Of concern is the increase in the inability of the auditees to prepare and publish quality financial statements (AGSA, 2019:12). The inability of auditees to prepare own financial statements may be attributable partly to the identified inadequacy of skilled financial officials in the public sector (AGSA, 2020b:112).

4.3.4 Public sector accountancy unique skills

The complex nature of public sector financial management reforms, as highlighted above in section 4.2, has necessitated that accounting skills be expanded and relevant to the public sector to implement these reforms successfully. The accounting skills related to financial reporting, decision-making managerial accounting practices, audit and governance, and taxation (IAESB, 2017:6).

Nomvalo (2020:4) does not mince his words in stating the following as he reflects on the AGSA's 2018/19 MFMA general report:

The need for better financial management in municipalities is undeniable and that there is a need for formal qualifications that are offered to all municipal finance

and accounting officials in order to fix the skills gap that is so glaringly obvious.

In the South African context, it appears that accountancy education for professional chartered accounting is dominant across all the South African universities (Gloeck, 2006:32), as discussed previously (refer to section 4.3.1). However, others regard public sector accountancy as a specialist area of accounting (Graham, 2015:1; Gloeck, 2006:31), whereby undergraduate accounting programmes focus on equipping the students with a generic background and knowledge and skill accountancy discipline. The argument is that public sector accountancy is ideally suited to be taught at postgraduate level as a specialisation area. Scott (2016:1), a prominent researcher in public sector accountancy in South Africa, has echoed consenting views that South African universities consider the SAICA's chartered accountancy programme sufficient to equip the qualified South African chartered accountants to adapt unique public sector accountancy needs (Scott, 2016:1). The argument is that public sector accountancy is considered a specialised area, similar to accountancy for the banking or mining industries (Prinsloo, 2016:1).

The need for upskilling on public sector accountancy is also evident from an earlier study (Erasmus & Fourie, 2004:44) where it is stated that about 78% of respondents among the staff members of the AG Pretoria office indicated that they had to undergo additional skills training to upskill themselves to be competent public sector auditors. The arguments advanced in the Erasmus and Fourie study highlights the knowledge and skills gap between public sector needs and the accountancy educational offerings of the universities in South Africa. Gloeck (2006:32) argues that the public sector financial reforms have transformed public sector accountancy, such that a mere application of generic financial knowledge is no longer sufficient. Instead, the public sector accountancy has become a specialisation area (Graham, 2015:1). Graham (2015:1) shared these sentiments during the launch of the postgraduate diploma in public sector accounting at the University of Cape Town early in 2015. According to Graham, the reason for the introduction of the postgraduate diploma in public sector accountancy is to respond to the specialised needs of the officials already employed in the public sector (Graham, 2015:1).

Despite the arguments raised above, a Senior Executive: Public Sector at SAICA at the time disagrees with the argument that the public sector is a specialisation area (Mojapelo, 2020:1). He advocates that public sector accountancy should be regarded

as part of the generic accountancy area in which students should be taught and examined in the same light as the other accountancy content. He argues that the pervasiveness of the public sector makes it necessary to be introduced to students at an early stage of their studies (Mojapelo, 2020:1).

4.4 SUMMARY AND CONCLUSION

Even before South Africa embarked on its reforms, the public sector financial management reforms have been a global trend. South Africa's position on public financial management reforms has been driven by the need to adopt new policies that embrace the new democratic era, in which government's public spending needs to create value for all South Africans. To effect this change, the Constitution of South Africa (RSA, 1996a) has several legal provisions, specifically in Chapter 13, which affect pieces of legislation whose implications are public sector financial management reforms as have been experienced in South Africa.

These legislative developments gave rise to a complex public sector legislative framework requiring more than mere generic financial skills. The increased level of complexity requires accountants and other finance professionals who are well versed in the operations and structures of the public sector. The AG, who is constitutionally mandated to audit the accounts of the South African government, has highlighted in his annual reports that one of the contributing factors to the poor performance of the public sector is instability or vacancies in key positions or key officials with limited or inadequate competencies.

The deficiency of competencies is likely to be related to South African universities, like elsewhere in the world, that have focused on skills development favouring the private sector. The extent to which public sector accountancy education is not focused upon in South Africa may well explain the insufficiency of the public sector accountancy competencies in South Africa. While arguments are being advanced about public sector accountancy being a specialisation area, no evidence exists in the literature that has been perused that the South African universities have increased their focus on developing specialist public sector-focused accountancy programmes.

The results of this study are presented in the following chapter. The results will incorporate both the findings from the qualitative document analysis and the semi-structured interviews.

CHAPTER 5: RESEARCH FINDINGS

5.1 INTRODUCTION

In Chapter 4, the legislative developments, which led to public financial management reforms, were discussed. This discussion included the need for accountancy skills necessary to address these reforms.

This chapter presents the research results and findings from the analysis of the SAICA and SAIGA competency frameworks, coupled with the interviews with the participants. The analysis of the competency frameworks section starts with a brief discussion about each of the two institutions whose competency frameworks are discussed and analysed in this chapter.

As was mentioned in Chapter 2, the university accountancy programmes themselves are not compared to the individual competency frameworks. The non-comparison is because the SAICA competency framework forms the basis upon which the SAICA-accredited universities design their accountancy educational programmes (refer to in section 2.7.1.1 of Chapter 2). For these reasons, it is appropriate to compare the SAICA competency framework only to the SAIGA competency framework for further analysis as part of the means to respond to the research question (refer to section 2.7 of Chapter 2).

This chapter further discusses the interviews conducted with the participants from the different institutions, as mentioned above. Figure 5.1 below shows this chapter's relationship (the black box) to the rest of the study.

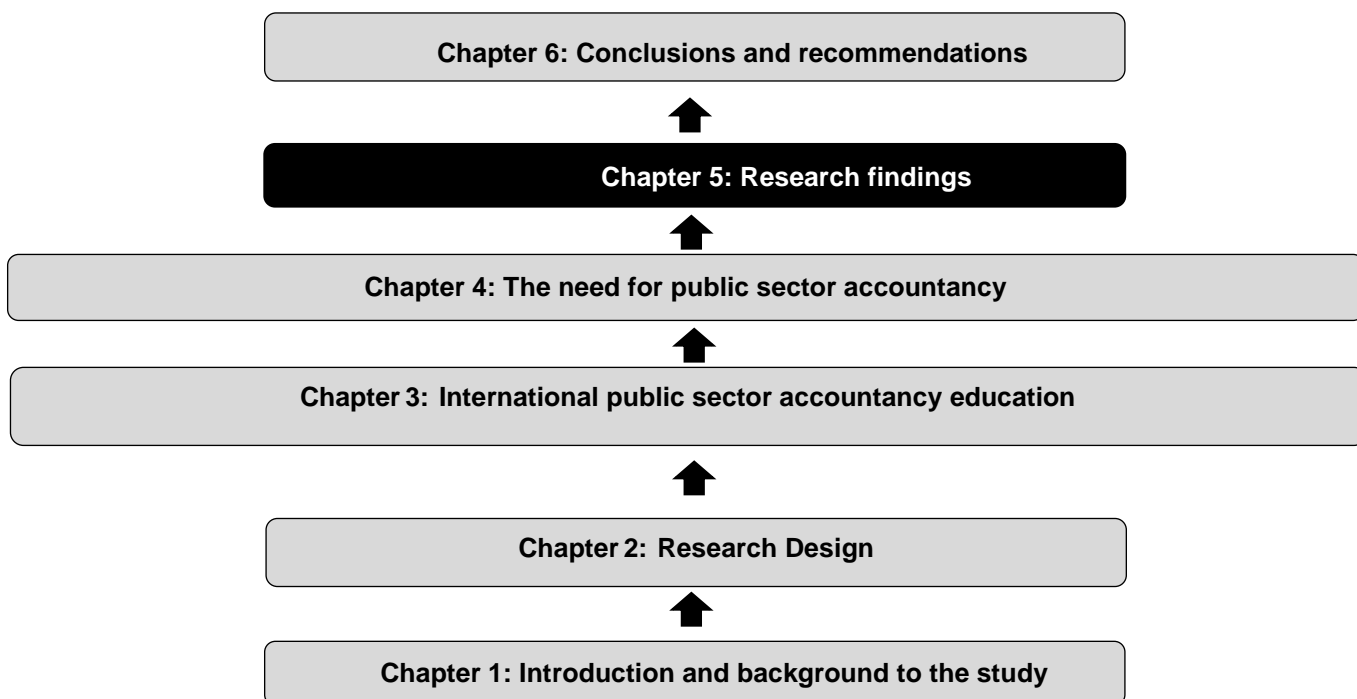


Figure 5. 1: Chapter 5 in relation to the rest of the study

The section that follows provides an overview of the scope of the document analysis. This scope of document analysis includes a description and discussion about the two professional bodies, SAICA and SAIGA and their competency frameworks.

5.2 THE SCOPE OF DOCUMENT ANALYSIS

The document analysis entailed the scrutiny and analysis of the competency frameworks for SAICA and SAIGA. The analysis was done to ascertain any gaps in the SAICA-accredited university accountancy programmes, SAICA-aligned (refer to section 2.7.1.1 of Chapter 2), and the public sector-based technical competencies per the SAIGA competency framework by way of document analysis. At this stage, it is crucial to provide a brief outline of what SAICA and SAIGA are and their relevance to this study. Refer to the section below.

SAICA is considered a reputable accountancy professional body in South Africa, whose professional qualification is recognised worldwide (SAICA, 2018a:7). Although SAICA also offers the AGA(SA) and the AT(SA) qualifications and refer to individuals with these designations as associates, only those who hold the Chartered Accountants of South Africa [CA(SA)'s] designation are referred to as members. When SAICA thus refers to the term 'members', they are referencing those that hold a CA(SA)

designation (SAICA, 2020d:18). To ensure quality assurance of its CA(SA) qualification, SAICA 'accredits' the accountancy programmes offered by the majority (65.38%) of the publicly funded universities in South Africa (refer below to the list of SAICA-accredited universities). For this reason, universities use the SAICA competency framework to guide them in designing and developing their accountancy programmes. The universities must teach and prepare the prospective CA(SA) according to the SAICA competencies.

The journey towards being a CA(SA) starts with the completion of a SAICA-accredited accountancy educational programme (typically, a three- or four-year Bachelor's degree in Accounting, followed by a one-year PGDA) (SAICA, 2021b:3). The PGDA is sometimes called the Certificate of Theory in Accounting [CTA]. The prospective CA(SA) then writes the first of the two professional board exams, called the Initial Test of Competence [ITC], during their first year of the three-year SAICA-accredited training. The ITC exam is a standard exam that all prospective CAs write from all the SAICA-accredited South African universities immediately after passing their PGDA (CTA) studies (SAICA, 2021b:5). The ITC exam is a technical exam through which SAICA assesses the technical competence of university graduates. It is also used to measure or evaluate the standard and quality, where SAICA assesses whether the universities have taught the students the SAICA technical competencies as spelt out in the SAICA competency framework (SAICA, 2021b:6). Following the successful completion of the ITC exam, the prospective CA(SA) writes the second professional board exam, called the Assessment of Professional Competence [APC], after completing at least 20 months of the 36 months (three years) of training (SAICA, 2021b:3). Refer to Figure 5.2 for a clear articulation of the process towards the CA(SA) designation.

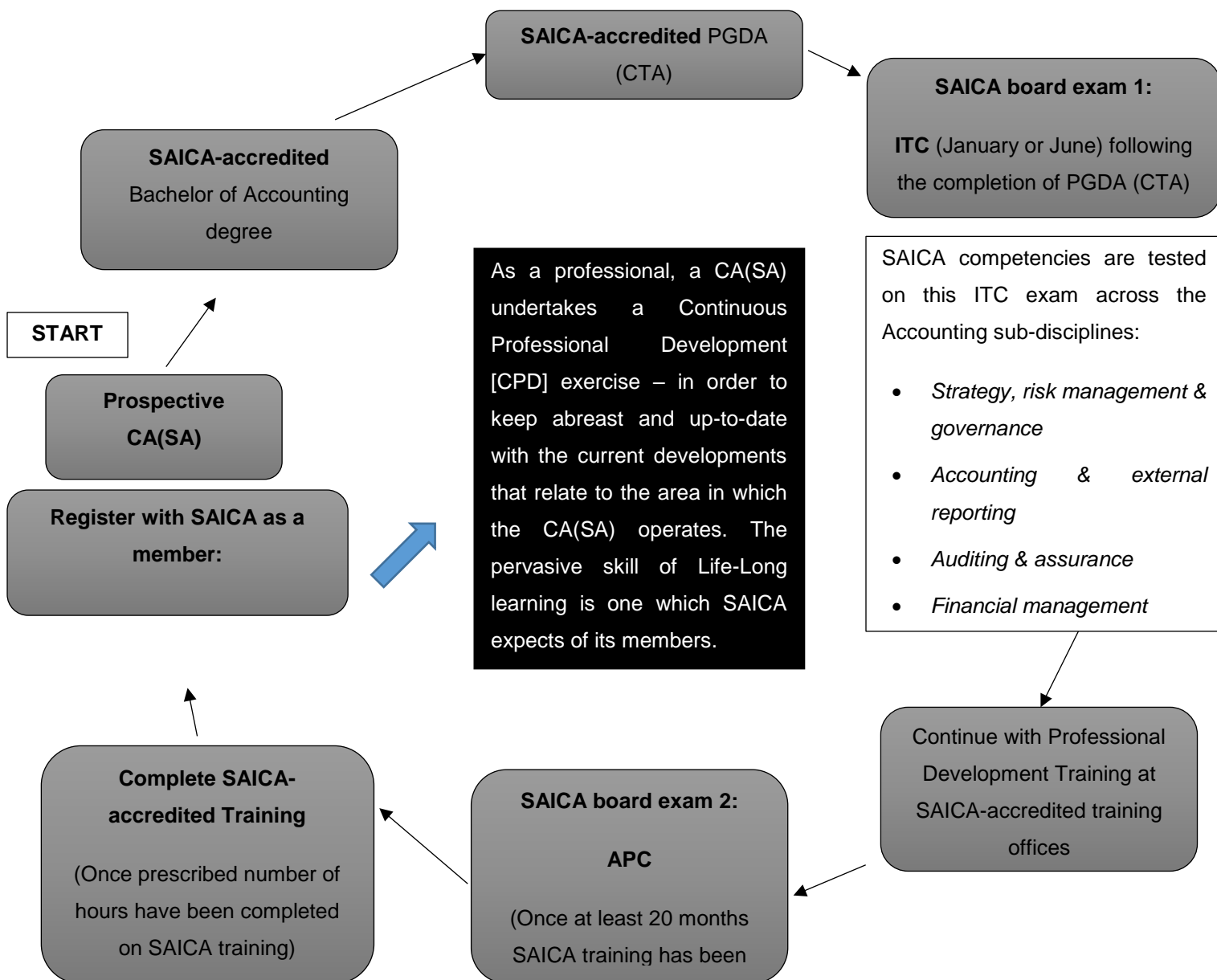


Figure 5.2: Articulation of the CA(SA) journey

Table 5.1 (below) contains a list of SAICA-accredited universities in South Africa and each institution's different SAICA accredited programmes. These are the universities that offer accountancy educational programmes that are aligned to the SAICA competency framework. Therefore, these universities play a crucial role in the journey of the prospective CA(SA).

Table 5.1: SAICA-accredited Public Universities in South Africa

Public university	SAICA-accredited programmes
Nelson Mandela University [NMU]	<ul style="list-style-type: none"> • BCom (Accounting for Chartered Accountants); • BCom (Accounting Science); and • Postgraduate Diploma in Accounting (PGDA).
North-West University [NWU]	<ul style="list-style-type: none"> • BCom (Chartered Accountancy); • BCom (Forensic Accountancy); and • Postgraduate Diploma in Accountancy.
Rhodes University [RU]	<ul style="list-style-type: none"> • BCom (Accounting); and • PGDA.
University of Cape Town [UCT]	<ul style="list-style-type: none"> • BCom Financial Accounting (CA stream); and • Bachelor of Business Science in Finance (CA stream). • PGDA
University of Fort Hare [UFH]	<ul style="list-style-type: none"> • BCom Accounting; and • PGDA.
University of the Free State [UFS]	<ul style="list-style-type: none"> • Bachelor of Accounting; • PGDip (Chartered Accountancy); and • BCom Honours (Accounting).
University of Johannesburg [UJ]	<ul style="list-style-type: none"> • Bachelor of Accounting; • Postgraduate Diploma in Accounting Science; and • BCom Honours (Accounting) – CA.
University of KwaZulu Natal [UKZN]	<ul style="list-style-type: none"> • BCom Accounting; and • BCom Honours (Accounting).
University of Limpopo [UL]	<ul style="list-style-type: none"> • Bachelor of Accounting Science; and • PGDA.
University of South Africa [UNISA]	<ul style="list-style-type: none"> • Bachelor of Accounting Science (Financial Accounting); and • PGDA (CTA).
University of Stellenbosch	<ul style="list-style-type: none"> • Bachelor of Accounting; • Bachelor of Accounting Honours; and • PGDA.
University of Pretoria [UP]	<ul style="list-style-type: none"> • B Com (Accounting Science); and • PGDA.
University of the Western Cape [UWC]	<ul style="list-style-type: none"> • B Com Accounting; • Bachelor of Accounting Honours; and • PGDA.
University of the Witwatersrand [WITS]	<ul style="list-style-type: none"> • Bachelor of Accounting Science. • Bachelor of Accounting Science Honours; and • PGDA.

Public university	SAICA-accredited programmes
University of Zululand [UNIZULU]	<ul style="list-style-type: none"> • B Com (Accounting Science)
University of Venda [UNIVEN]	<ul style="list-style-type: none"> • B Com (Accounting Science)
Walter Sisulu University [WSU]	<ul style="list-style-type: none"> • Bachelor of Accounting Science

SAICA, 2020e

There are currently 26 public universities in South Africa (University South Africa [USAF], 2019:1), including those listed above. From Table 5.1 above, it becomes apparent that the SAICA's accreditation is essential in South Africa's accountancy educational programmes. 17 of the 26 public universities offer the SAICA-accredited accountancy programmes, which amount to a 65.38% (17/26) representation of SAICA's presence in the chartered accountancy education in South Africa (SAICA, 2020e:6-18). To add to the 17 SAICA-accredited universities⁵ noted above, Table 5.2 below provides a list of six public universities previously referred to as 'technikons'. These universities do not offer SAICA-accredited accountancy programmes. However, their accountancy programmes commonly form part of the accountancy educational value chain through which some prospective chartered accountants may have followed towards their CA(SA) qualification (Radebe, 2020:1).

For example, UNISA allows students to study the Advanced Diploma in Accounting Science (CA stream), commonly referred to as 'ADA', and a bridging programme towards the completion of the PGDA, which enables students to complete their studies towards the CA(SA) designation (UNISA, n.d.). This ADA is usually completed by students who have completed a Diploma in Accountancy at a University of Technology (UNISA, n.d.).

⁵ Another public university, the Sefako Makgatho Health Sciences University (previously known as the Medical University of South Africa [Medunsa]) is focused on health sciences educational programmes, and therefore does not form part of the public universities that offer accountancy educational programmes in South Africa. The two new public universities, Sol Plaatje University and the University of Mpumalanga, are also not yet offering accountancy educational programmes.

Table 5.2: Previously “Technikon” Public Universities in South Africa

Public university	Accountancy programmes offered and Affiliations with Accountancy Professional Bodies
Cape Peninsula University of Technology [CPUT]	<ul style="list-style-type: none"> • Diploma: Accounting; • Diploma: Cost and Management Accounting; • Diploma: Internal Auditing; • Diploma: Public Management; and • Diploma: Financial Information Systems. <p>Affiliations: NONE noted.</p>
Central University of Technology [CUT]	<ul style="list-style-type: none"> • Bachelor of Management Sciences in Accountancy; and • Bachelor of Management Sciences in Internal Auditing. <p>Affiliations: SAIPA and IIA (South Africa)</p>
Durban University of Technology [DUT]	<ul style="list-style-type: none"> • Diploma/BTech: Accounting; • Diploma/BTech: Cost and Management Accounting; • Diploma: Business and Information Management; • Diploma/BTech: Internal Auditing; • Diploma/BTech: Taxation; and • Diploma: Financial Information Systems. <p>Affiliations: SAIPA, South African Institute of Tax Practitioners [SAIT] and IIA(SA)</p>
Mangosuthu University of Technology [MUT]	<ul style="list-style-type: none"> • Diploma: Accounting; • Diploma/BTech: Cost and Management Accounting; and • Diploma: Finance and Accounting (Public). <p>Affiliations: CIMA, SAIPA and SAIT</p>
Tshwane University of Technology [TUT]	<ul style="list-style-type: none"> • Diploma/BTech: Public Finance and Accounting; • Diploma/BTech: Accounting; • Diploma/BTech: Internal Auditing; and • Diploma/BTech: Cost and Management Accounting. <p>Affiliations: NONE noted.</p>
Vaal University of Technology [VUT]	<ul style="list-style-type: none"> • Diploma: Cost and Management Accounting; • Diploma: Information Systems; and • Diploma: Internal Auditing. <p>Affiliations: Accounting Technician South Africa [AT (SA)]; CIMA and IIA (SA)</p>

Source: CPUT, 2019; CUT, 2019; DUT, 2019; MUT, 2019; TUT, 2019; VUT, 2019

As noted above, the public universities previously called 'technikons' do not yet offer SAICA-accredited accountancy programmes. Some of these universities' accountancy programmes are affiliated with the other accountancy professional bodies such as CIMA, SAIT and the IIA (see section 4.3.1). For this reason, these universities' accountancy programmes are scoped out for this study. The section below provides a brief discussion about SAIGA, another accountancy professional body relevant to this study.

SAIGA is an accountancy professional body recognised by the South African Qualification Authority [SAQA], which offers the professional qualification 'Registered Government Auditor', which is denoted by the 'RGA' designation (SAIGA, 2014:2). In addition, in 2014, SAIGA developed the curriculum for the professional education and development of RGAs, called COBOKS (SAIGA, 2014:2). The COBOKS provides detail regarding the RGA qualification curriculum, representing SAIGA's competency framework, which is the subject of this study for analysis.

For this study, public sector accountancy, as defined under section 4.3.1 in Chapter 4, focuses on the public sector and not the private sector. The sections that follow provide a brief discussion about the SAICA and the SAIGA competency frameworks, the documents to be analysed in this study.

Before discussing the SAICA and SAIGA competency frameworks, defining a 'competency framework' is appropriate. A competency framework is a model that broadly defines the blueprint for 'excellent' performance within an organisation or field (Participator Art Learning, n.d.). A competency framework consists of several competencies, which can generally be applied to many roles within an organisation or sector (Participator Art Learning, n.d.). In the case of this study, the SAICA and SAIGA competency frameworks define the knowledge, skills, attributes and behaviours that these two accountancy professional bodies expect of their members: CA(SA)s and RGAs.

Competency refers to the broad range of knowledge, skills, attitudes and behaviours that, as a whole, indicate the ability to deliver a specific professional service (SAICA, 2018a:30). A skill can be learned through practice or training, while knowledge relates to a theoretical or practical understanding of a subject and facts and information (National Treasury, 2010:4). The attitude and behavioural element of competency

relates to an expected standard of character to perform a specific job (National Treasury, 2010:4). Competencies can also be developed through both training and experience (National Treasury, 2010:4).

For this study, the focus will be on analysing the technical competencies and therefore attributes, values or behavioural elements of the competency fall outside the scope of this study. Table 5.3 provides a summary of the attributes, values and behavioural-based competencies for SAICA and SAIGA.

Table 5.3: Attributes, Values and Behavioural Competencies

Institution	Description
SAICA	SAICA refers to this element as the “pervasive qualities and attributes” (SAICA, 2018a:30). SAICA further identifies these in three categories (SAICA, 2018a:30): <ul style="list-style-type: none"> • ethical behaviour and professionalism; • personal attributes; and • professional skills.
SAIGA	SAIGA, on the other hand, does not explicitly identify these attributes but adopts these from the International Federation of Accountants (IFAC), as follows (SAIGA, 2014:22): <ul style="list-style-type: none"> • intellectual skills; • functional skills; • personal skills; • interpersonal and communication skills; and • organisational and business management skills.

Table 5.3 above provides a list of attributes, values and behavioural competencies that focus on the non-technical competencies for the two professional bodies, SAICA and SAIGA. While these competencies are from two different competency frameworks, there are similarities between them in that both are concerned about the prospective accountancy professional’s growth and development in areas other than technical competencies (SAICA, 2021b:4). Therefore, as was mentioned before, these competencies are scoped out for this study.

Following is a brief discussion about the SAICA competency framework, which forms the basis for developing the universities' accountancy educational programmes that seek SAICA’s accreditation (refer to section 2.7.1.1 of Chapter 2 and 4.3.1 of Chapter 4) for the teaching of prospective chartered accountants in South Africa. As mentioned above, SAICA, being a dominant role-player in South Africa's accountancy education (refer to section 5.3), analysing its competency framework is important for this study.

5.2.1 The SAICA competency framework

The SAICA competency framework relates to CA(SA)'s competencies at an entry point to the profession (SAICA, 2018a:6). The entry point relates to the point at which the CA(SA)s have completed the academic programme (formal competency-based academic education), the training programme (refers to the three-year article traineeship at the SAICA-accredited training offices), the professional programme and all professional or board examinations (SAICA, 2018a:6). However, the relevant part of the SAICA competency framework for this study is the academic programme, which forms the basis upon which universities develop their chartered accountancy education programmes (SAICA, 2018a:7). Thus, the detailed academic programme of the SAICA competency framework provides a list of competencies that each university develops in students towards becoming CA(SA)s.

The SAICA competency framework identifies six main categories relating to the specific technical competencies that a prospective CA(SA) is expected to develop while studying at university (SAICA, 2018a:31). These are:

- **strategy, risk management and governance:** which is about the development and evaluation of an entity's ability to make decisions and enhance its organisational performance, including governance, strategies, policies and resources;
- **accounting and external reporting:** this includes competencies relating to the recording, recognition, measurement and presentation of both financial and non-financial information to external users in a manner that ensures that the International Financial Reporting Standards [IFRS] or other alternative reporting standards are complied with;
- **auditing and assurance:** this includes those competencies that enhance the reliability of the information, including the validation, testing and provision of assurance services, including statutory and regulatory audit or assurance requirements, documentation and evaluation of controls;
- **financial management:** includes competencies relating to the management of financial assets, treasury and valuation of the entity;
- **management decision-making and control:** includes competencies relating

to the identification of information needs and the development and use of decision-making tools in achieving the entity's strategies; and

- **taxation:** includes competencies relating to tax planning, compliance and reporting for various entities.

The above-listed categories will be used as a basis for comparison and analysis between the two competency frameworks. As part of SAICA's regular review of its competency framework, SAICA has included guidance on the public sector: approach and content as an appendix to the Detailed Guidance for the Academic Programme component of its competency framework. As discussed in Chapter 1, section 1.1, the public sector content in the SAICA competency framework is presented as an additional aspect of the framework. University students are expected to have a fundamental understanding and awareness of the public sector. These expectations include a basic understanding of the key legislation relevant in the public sector, accounting standards such as GRAP, IPSAS, and the Modified Cash Standard.

Furthermore, a basic understanding of the role of AGSA in the public sector auditing, public sector financial management and public sector management decision-making and control is also expected of the prospective CA(SA)s. However, it remains questionable whether or not the expectation of the competency at the 'basic' level is sufficient to render the prospective CA(SA) competent to deal with the complexities of the public sector accountancy, as was discussed in section 4.2.10 of Chapter 4 of this study. Furthermore, SAICA relies on the pervasive skill of life-long learning for its members [CA(SA)s] who work and are involved in the public sector with the hope that they will be able to acquire and maintain the specialised knowledge of the public sector accountancy (SAICA, 2018a:197).

Following the above discussion about the SAICA competency framework, below is a discussion about the SAIGA competency framework. The two frameworks are the subject of this study.

5.2.2 The SAIGA competency framework

The COBOKS, as discussed earlier in section 2.7.1.1, sets out the professional educational requirements of RGAs (SAIGA, 2014:4). To qualify as an RGA, SAIGA requires of the candidate to have completed an accountancy academic programme at

a university while obtaining general knowledge and skills (SAIGA, 2014:5). No postgraduate studies are expected to be completed by the prospective RGA. The candidate is then expected to complete the Government Auditing Experience [GAE], through which the public sector practical experience and government auditing knowledge are obtained (SAIGA, 2014:9). The AGSA is primarily the training office through which the GAE is obtained during the training of prospective RGAs. The GAE is gained during a four-year, post-university academic programme. Three years must be spent at a SAIGA-accredited firm, for example, the AGSA (SAIGA, 2014:9). The additional one-year experience can be gained while working in auditing or accounting-related fields in other areas of the public sector, such as a government department, municipalities, public entities, or a private sector firm contracted by the public sector (SAIGA, 2014:9).

It is important to note that SAIGA does not formally accredit universities' accountancy programmes, contrary to SAICA's accreditation model. However, their prospective RGAs are sourced from a vast pool of university graduates who have completed a three-year degree or diploma with a strong focus on accounting and auditing (SAIGA, 2014:49-50). As part of the formal requirements towards the RGA qualification, SAIGA requires of its candidate RGAs to complete the Government Auditing Specialism Programme [GASP], a short learning 'pre-exam' training that addresses the core SAIGA competencies (SAIGA, 2014:10-11). The GASP programme is designed to address the insufficient public sector content in the universities' accountancy programmes (SAGA, 2014:11). Note here that SAIGA considers it essential to design a specialism 'top-up' programme to address the admittedly 'insufficient' public sector accountancy competencies in the universities' accountancy programmes in South Africa. Furthermore, SAIGA states that the universities' accountancy programmes do not include public sector topics that form a foundational basis for the government auditors' competencies (SAIGA, 2014:11). SAIGA provides a list of public sector content which it views as 'inadequate' in the university accountancy programmes (SAIGA, 2014:11):

- the PFMA;
- the Treasury regulations;
- the MFMA;

- GRAP;
- National Treasury Guidelines (e.g. those for preparation of Annual Financial Statements [AFS]);
- the Public Audit Act;
- performance auditing and the audit of performance information;
- the public sector perspectives of the International Auditing Standards;
- forensic auditing; and
- ethics for government auditors (e.g. The International Organisation of Supreme Audit Institutions [INTOSAI] Code of Ethics).

The GASP programme provides an opportunity for prospective RGAs to obtain public sector specialist knowledge (SAIGA, 2014:11). The following are courses that are covered in the GASP programme (SAIGA, 2014:12):

- statements of GRAP;
- comparison between GRAP and IFRS;
- preparing annual financial statements at the National and Provincial departments;
- the public sector auditor's regulatory framework;
- International Standards on Auditing applied in the AGSA's audit manuals
- practical audit application (case studies and practical application of auditing standards);
- information technology – auditing perspectives;
- performance auditing and auditing of performance information;
- forensic auditing; and
- ethics for the public sector auditors.

To note here is the fact that some of the above public sector competency areas, such as legislation relevant in the public sector – MFMA and PFMA; accounting standards – GRAP, IPSAS and the Modified Cash Standard; are those that SAICA expects its members to have a basic understanding of (refer to the discussion above in section 5.2.1), while SAIGA considers these to be important specialised competency areas in

the public sector. Figure 5.3 below which shows the professional development journey for a prospective RGA.

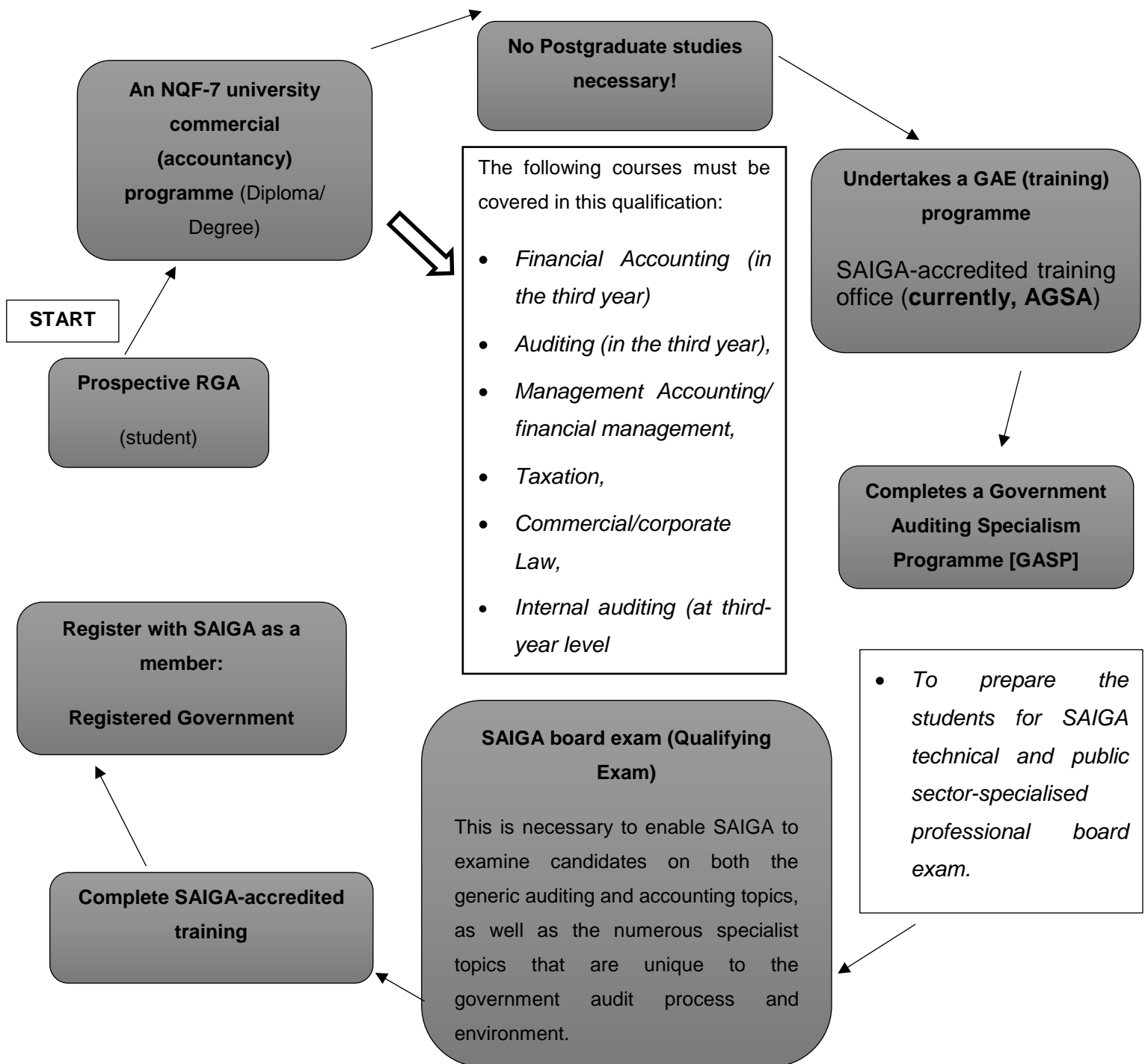


Figure 5.3: Articulation of SAIGA’s RGA journey

The section below provides a detailed analysis and comparison of the SAICA and the SAIGA competency frameworks (documents). This analysis forms part of responding to the research question.

5.3 DOCUMENT ANALYSIS

Section 5.2 above provided a detailed discussion about each of the two competency frameworks, which are now the subject of analysis in this section. This section will examine the competency frameworks for SAICA and SAIGA towards their professional qualifications, CA(SA) and RGA, respectively, while focusing on technical competencies analysis. This examination will help towards responding to the research question.

The two competency frameworks will be compared using the seven categories listed below – which are used as a basis for their comparison. This comparison will inform the nature of the questions to be asked from the interviewees, who are the participants in this research study.

As was noted in section 5.2.1, the two competency frameworks will be compared to each other using the following categories of technical competencies:

- strategy, risk management and governance;
- accounting and external reporting;
- auditing and assurance;
- financial management;
- decision-making and management control;
- taxation; and
- legislation and regulations.

For the detailed comparison of the SAICA and SAIGA competencies, refer to Appendix A: Summarised Comparison of the SAICA and SAIGA Competency Frameworks. Below are the results of comparing the two competency frameworks, starting with discussing the similarities between the two frameworks.

5.3.1 Similarities between the competencies

The detailed analysis of the competency frameworks reveals that there are some similarities between the SAICA and SAIGA competency frameworks, as noted below:

- accounting and external reporting – both competency frameworks require that the financial reporting be conducted per a financial reporting framework,

whether it is IFRS, IFRS for SMEs, IPSAS, GRAP or the Modified Cash Standard [MCS]. Both competency frameworks are similar in terms of the technical competencies concerning financial statements' objectives, qualitative characteristics of financial statements, and the elements of financial statements;

- auditing and assurance – both competency frameworks require of the candidates to have competency on a Code of Professional Conduct. The Code of Professional Conduct regulates the professional conduct of the members of these institutions – which guides the members regarding the disciplinary processes the members are subjected to as a result of their misconduct. Other than the Code of Professional Conduct, both frameworks also require that a candidate be familiar with the audit process from inception to the conclusion and reporting of an audit;
- financial management – while there are material differences in this competency for the two frameworks, similarities exist in financial management concepts (e.g. the form and content of budgets, investment frameworks); and
- decision-making and management control – similar to the financial management concepts mentioned above, there are some similarities in using budgets as a management control tool in both competency frameworks.

While the section above indicates some similarities between the two competency frameworks, they are fundamental differences. Therefore, the section below provides a discussion on the differences between the SAICA and SAIGA competency frameworks.

5.3.2 Differences between the competencies

It is important to note that SAICA's competency framework contains a comprehensive list of competencies that relate to accountancy as a whole, which includes different disciplines within accountancy, such as strategy, risk management and governance, accounting and external reporting, auditing and assurance, financial management, management accounting (decision-making and management control) and taxation. Further to note is that SAICA's competency framework is within the business context (SAICA, 2018a:9). The SAICA competency framework requirements are therefore

focused on how a business operates. However, SAIGA’s competency framework focuses on the accountancy sub-discipline: auditing relating to the public sector entities. Auditing is a process with an end goal: to express an opinion on the financial statements – therefore, how the auditee has presented and reported its financial statements becomes the subject matter for auditing.

For the reason highlighted above, accounting and external reporting are areas in which SAIGA expects competency to be mastered by the prospective RGAs. In addition, in the South African public sector, all transactions and processes are governed by and occur within the legal and regulatory framework, which adds complexity to the legal requirements. Therefore, SAIGA’s competency framework expects competency in some laws, regulations, and other relevant documents in the public sector.

Table 5.4 below provides a detailed discussion about the differences between the competency frameworks. The seven competency categories as mentioned before are used as a basis for this comparison.

Table 5.4: Differences between SAICA and SAIGA Competencies

Strategy, risk management and governance
<p>Strategy and risk management competencies are well documented and substantial in the SAICA competency framework, while the SAIGA competency framework does not detail the strategy and risk management competencies for its RGAs. While the SAIGA competency framework does mention the need for competence on the strategic plan as a financial management concept described in the PFMA, Treasury Regulations and MFMA (SAIGA, 2014:33), there is no detailed competence requirement on its competency framework. It is important to note that the SAICA competency framework focuses more on strategy in private sector entities.</p> <p>SAICA provides a detailed list of risk management competency requirements for private sector entities, while there is no risk management competency requirement for public sector entities on the SAIGA’s competency framework. On the governance competencies, SAICA provides a detailed list of competencies on governance planning, governance structure, audit & risk committees and internal audit function’s role on the governance processes (SAICA, 2016a:58). On the other hand, SAIGA expects the RGAs to be competent in corporate governance matters about public sector entities (SAIGA, 2014:28). Furthermore, it requires a detailed understanding of the government environment, the legislature's roles, legal and</p>

institutional arrangements within government (SAIGA, 2014:56), all of which play an essential role in governing the executive and charters of public entities.

Under the governance competency category, SAICA places the Companies Act, King IV Code of Corporate Governance, the related board and board committees (e.g. risk and audit committee) as key instruments to be competent on for effective governance (SAICA, 2016a:58).

SAIGA relies heavily on the public sector-based audit function as a key integral part of the public sector entities' accountability framework (SAIGA, 2014:28).

Accounting and External reporting

The SAICA competency framework is primarily focused on IFRS as an accounting and financial reporting framework, while the SAIGA competency framework is focused on GRAP, IPSAS and Modified-Cash Standard, which are accounting frameworks relevant for the public sector (SAIGA, 2014:35). While the IPSAS and GRAP were adapted from IFRS and, therefore, follow an accrual basis of accounting, their focus is solely on public sector reporting. This is a fundamental difference between the two competency frameworks.

SAIGA's competency framework also requires of the public sector entities to account for unauthorised, fruitless, wasteful and irregular expenditure – no such requirement exists in the SAICA competency framework. In addition, as has been noted in section 5.2.1, the SAICA competency framework has an added requirement for basic awareness competencies about the public sector.

Auditing and Assurance

Under the auditing and assurance category, the SAICA's and SAIGA's competency frameworks focus on external auditing. However, their focus is different in that the SAICA competency requirements are based on a subject matter: financial statements that are IFRS-compliant. However, the SAIGA competency framework focuses on the financial statements based on the GRAP and Modified Cash-based reporting standards, suitable for the public sector. Thus, while there are public sector entities following IFRS as their financial reporting framework, these form a small portion of the entities that operate within the public sector.

The applicable legislative and regulatory requirements driving the external auditing in the private sector, which the SAICA competency framework focuses on, are found in the Companies Act of 2008, the Auditing Profession Act of 2005, the IRBA Code of Professional Conduct and the King IV Code on Corporate Governance for South Africa 2016 (SAICA, 2016a:91). However, the SAIGA competency framework is focused on the Public Audit Act, the Code of Ethics for Auditors in the Public Sector – the INTOSAI Code (refer to section 5.2.2), Constitutional provisions, a unique Performance Auditing that is only applicable in the

public sector and the AGSA auditing manuals (SAIGA, 2014:11).

Financial Management

Although focused on a private sector firm, the SAICA competency framework provides financial management competencies on the valuation of business, financing, analysis of business plans, and capital investment opportunities (SAICA, 2016a:116). The SAIGA competency framework is silent on financial management competencies, although it requires that the RGAs be highly competent on the PFMA, Treasury Regulations, and the MFMA, legal frameworks that govern financial management in the public sector. The SAIGA competency framework requires of the RGAs to be competent in financial management concepts described in these legal frameworks mentioned above. Some of the above-mentioned financial management concepts (SAIGA, 2014:32) are:

- form and content of the budgets;
- adjustment budgets;
- loan guarantees and other commitments; and
- concepts relevant to the audit function:
 - corporate management;
 - annual budget circulars;
 - revenue and expenditure management; and
 - banking, cash management and investment frameworks.

Decision-making and Management Control

Similar to the differences noted above on the financial management competency category, the SAIGA competency framework does not deal specifically with the decision-making and management control competency area. However, the SAICA's competency framework focuses on entity performance, budgeting process, costing and pricing decisions (SAICA, 2016a:127), mainly focused on a private entity. Therefore, the only concepts that the SAIGA competency framework deals with are those that relate to:

- form and content of budgets;
- budgetary control, and
- expenditure management.

The above concepts are introduced in the public sector by the financial management instruments noted above; the PFMA, Treasury Regulations and MFMA (SAIGA, 2014:32).

Taxation

SAICA's competency framework details the competency areas on taxation, such as general

tax issues, tax calculations and tax administration (SAICA, 2016a:148), while SAIGA does not require tax competency for its candidates.

Overall differences between SAICA and SAIGA competency frameworks

The detailed analysis of the two competency frameworks reveals that the SAIGA competency framework is solely focused on the public sector's workings. The public sector-related competencies on the SAIGA competency framework emphasises the laws, regulations, guides, policies, and procedures relevant to the South African public sector. This focus on laws and regulations in the public sector is caused by the fact that all transactions and processes are only authorised and valid if legislated by the laws (Erasmus & Fourie, 2004). While the SAICA competency framework considers the laws and regulations necessary, no special prominence is given to those within the public sector. For example, below are laws and regulations that are considered necessary in the SAIGA competency framework, which is not considered with the same importance in the SAICA competency framework:

- Constitution;
- PFMA;
- MFMA;
- Treasury Regulations;
- MTEF;
- Departmental policies and procedures;
- GRAP standards;
- IPSAS;
- Modified-Cash Standard [MCS];
- National Treasury Instructions; and
- Standard Chart of Accounts.

Table 5.4 above analyses the differences between the technical competencies between SAICA and SAIGA's competency frameworks. The competency categories, as discussed in section 5.2.1, were used as the basis for comparison. From the above discussion, it has become apparent that the public sector is a highly legislated environment requiring an understanding of the laws and regulations unique to the public sector environment. Below is a section that discusses the developments in SAICA's public sector accountancy focus in its new CA2025 competency framework.

5.3.3 The SAICA Competency Frameworks – Public Sector

SAICA strives to ensure that its members and associates are competent and relevant in the areas they operate. SAICA sees the competency framework as a reference point for current and prospective members and associates, employers and the general public to understand the foundational professional competencies these members and associates are equipped with at the start of their professional journey (SAICA, 2020b:1). SAICA has published the new CA2025 competency framework as a final document on 16 February 2021 (SAICA, 2021b:ii), with an effective date for assessing the competencies in ITC based on the CA2025 competency framework expected to take place in 2025 (Radebe, 2020:1). As the CA2025 competency framework is now official, SAICA-accredited universities are expected to incorporate the competency framework's new competencies into their accountancy educational programmes (Radebe, 2021:1). However, it is expected that the requirements of the new competency framework will feature in the university accountancy programmes on an incremental basis over the next few years. The CA2025 competency framework describes professional competencies, which consist of professional values and attitudes, enabling competencies and technical competencies (SAICA, 2020b:1). These changes do not materially differ from the competencies described in the 2016 competency framework (Mbaza, 2020:1).

5.3.3.1 SAICA CA2025 competency framework – Public Sector

Before the publication of the final competency framework, the researcher obtained the new draft CA2025 framework's detailed guidance on academic programmes. Upon perusing the new CA2025 competency framework, the following were noted to have been the changes in the new framework that affect the public sector accountancy education, and therefore are relevant for this study:

Table 5.5: Technical competency categories comparison

Existing SAICA competency framework	CA2025 SAICA competency framework
Strategy, risk management and governance	Strategy and governance to create sustainable value
Accounting and external reporting	Reporting on value creation
Auditing and assurance	Assurance and related services

Existing SAICA competency framework	CA2025 SAICA competency framework
Financial management	Stewardship of capitals: business processes and risk management
Management decision-making and control	Decision-making to increase, decrease or transform capitals
Taxation	Compliance

Source: Mbaza, 2020:1

As shown in Table 5.5 above, the six categories under which technical competencies fall have not changed materially from the older (2016) competency framework. While there have been few changes in the technical competencies between the older (2016) and the new competency framework, a comprehensive change can be noted on the 'enabling competencies'. Enabling competencies refer to the business, decision-making, relational and digital acumen, and important detailed skills that influence how a CA(SA) works and their tools in their workplace or assignments (SAICA, 2020b:10). Introducing these 'enabling competencies' in the new competency framework does not affect this study, focusing on technical competencies. Even after the final publication of the new competency framework, the above observations have remained the same.

The following are specific technical competencies in the CA2025 competency framework that have changed and which are specific to the public sector:

Table 5.6: Technical competency categories – specific to the public sector

Strategy and governance to create sustainable value
Specifically, under the entities governance structures and practices, SAICA requires of the prospective CA(SA)s to know the King IV Code of Corporate Governance in South Africa sector supplements at an awareness level only (which represents a basic knowledge of this aspect). The purpose of the supplements is to provide high-level guidance on how the King IV Code should be interpreted and applied by organisations in various sectors [IoD(SA)], 2016:1). The sector supplements in the King IV Code relate to municipalities, SOEs, retirement funds, small and medium enterprises and non-profit entities. Additionally, under the governance structure and practices, and compliance with laws and regulations technical competency categories, SAICA has added public sector competencies by embedding the requirement for the prospective CA(SA)s to know the three pieces of legislation which govern public sector financial management as follows:

• **Public Finance Management Act**

- Chapter 1 (Object and Application of Act);
- Chapter 4 (National and Provincial Budgets);
- Chapter 5 (Departments and Constitutional Institutions);
- Chapter 6 (Public Entities); and
- Chapter 9 (Audit Committees).

• **Municipal Finance Management Act**

- Chapter 1 (Object and Application of Act);
- Chapter 4 (Municipal Budgets);
- Chapter 8 (Responsibilities of Municipal Officials);
- Chapter 9 (Municipal Budget and Treasury Offices);
- Chapter 11 (Goods and Services, Part 1 Supply Chain Management);
- Chapter 12 (Financial Reporting and Auditing); and
- Chapter 14 (Internal Audit, Audit Committee).

• **Municipal Systems Act (RSA, 2000c)**

- Chapter 5 (Integrated Development Planning);
- Chapter 6 (Performance Management); and
- Chapter 7 (Local Public Administration and Resources).

Important to note is that SAICA has kept the level of knowledge of the above three pieces of legislation at level 1 (foundational knowledge or basic awareness). This technical competency's basic knowledge requirement is no different from the older (2016) competency framework requirements.

Stewardship of capitals: business processes and risk management

SAICA requires of its prospective CA(SA)s to know GRAP as one of the fundamental reporting concepts to understand the available reporting frameworks' objective, usefulness, and limitations. Furthermore, SAICA requires an understanding of the objective, nature and characteristics of regulatory frameworks and requirements, specifically to PFMA (SAICA, 2020b:28).

Reporting on value creation

The prospective CA(SA)s must know and identify the GRAP as a reporting framework relevant to the reporting entity that is a public sector entity and identify such entity's users.

Compliance

As part of understanding tax compliance, the prospective CA(SA)s should be able to identify the following role-players and legislation (specifically, those in the public sector) influencing the tax landscape:

- the Constitution (Chapter 13) (RSA, 1996a);
- Promotion of Administrative Justice Act, 2000 [PAJA] (RSA, 2000d);
- Parliament (vote for the amendment to Act) and President (Approval of an amendment to Act);
- Public participation and consultation;
- Minister of Finance (specifically the national budgeting process); and
- National treasury (tax policy and drafting of legislation).

It must be noted that knowledge of the above pieces of legislation must be at a basic or awareness level, which requires the identification and description of the key ideas, principles and fundamental concepts of the subject matter (SAICA, 2020b:3). This awareness level does not require technical expertise or detailed knowledge (SAICA, 2020b:3).

Furthermore, the new competency framework requires the knowledge and understanding of the laws and regulations (SAICA, 2020b:42) such as:

- Public Finance Management Act;
- Municipal Finance Management Act; and
- Municipal Systems Act.

Assurance and related services

SAICA (2020c:42) requires the knowledge and understanding of the regulatory environment for assurance engagements, specifically, the Auditor's rights and duties regarding applicable regulations (e.g. Public Audit Act). Furthermore, the prospective CA(SA)s must know the IRBA Guide for registered auditors: Auditing in the public sector and the IRBA Guide for registered auditors: Guidance on performing audits on behalf of the AGSA (SAICA, 2020b:44).

As noted above, the prospective CA(SA)s must have basic knowledge and understanding (level 1).

5.3.3.2 SAICA AGA(SA) competency framework – Public Sector

SAICA's prestigious qualification is the CA(SA) designation, awarded to an accounting professional who has gone through the professional development programme as outlined in section 5.2. SAICA, has another alternative professional qualification called AGA(SA), which is more suitable for accountancy professionals who are not chartered accountants, but may perform a managerial role in accountancy duties (SAICA, 2020d:3). The AGA(SA) qualification is primarily conferred on individuals who have completed a SAICA-accredited Bachelor's Accountancy degree (academic programme) and the three-year SAICA-accredited articles (professional development) (SAICA, 2020f:3). No formal board exam is written after the academic programme for those who wish to become AGA(SA)s in this manner. This qualification becomes an alternative professional journey for those accountancy graduates who could not complete the CA(SA) qualification journey. It is also an alternative for those who did not complete a SAICA-accredited accountancy programme (SAICA, 2020f:4). The other SAICA qualification is the AT(SA) qualification, which is more suitable for junior or operational staff's day-to-day operational accountancy duties (SAICA, 2020f:5). For this study, no further discussion is provided about the AT(SA) qualification, as SAICA does not apply the accreditation model for this qualification and therefore has not accredited any of the public universities for it.

SAICA has produced a competency framework for the AGA(SA) qualification, which includes some public sector content for the prospective CA(SA)s to know and understand at a basic level (SAICA, 2018b:3). Until recently, SAICA had not yet accredited any university for the offering of an AGA(SA) qualification, but in July 2021, SAICA announced that WITS had received its AGA(SA) accreditation as the first public university in South Africa (SAICA, 2021c:1). As a result, SAICA encourages universities to seek an AGA(SA) accreditation (Radebe, 2020:1). However, because SAICA has accredited only one public university out of all public universities in South Africa for the AGA(SA) qualification, this study excludes the AGA(SA) competency framework discussion.

5.3.4 Conclusion

Comparing the SAICA and the SAIGA competency frameworks has revealed some similarities and several differences between the two. Because of the fundamental

differences in terms of how the private sector and the public sector work, the frameworks require unique competencies for each sector. For example, the public sector is a highly regulated environment in terms of the laws that apply to the manner of conducting government affairs, and therefore accountancy in the public sector is intertwined with such legal requirements. The document analysis performed above will form the basis and context for the discussion with the interviewees, as documented in the following section.

5.4 SEMI-STRUCTURED INTERVIEWS

This section provides the results of the empirical portion of this study, which represents the data collection phase 2 and data processing phase 3 of the research study (see Table 2.2). This section includes a discussion on the results of the semi-structured interviews that were held with the Audit Partners/Senior Managers of the five private sector audit firms, the AGSA office, provincial treasury, metropolitan municipality and HODs of the Departments of Accounting and Public Administration – all in the Eastern Cape. These are referred to as ‘participants’ of this study. As was mentioned in section 1.6, a pilot study was conducted with two participants of the planned 12 interviews.

5.4.1 Planned and actual research methodology

After the interview schedule had been developed (see Appendices B.1–B.5), considering the results of the data analysis in section 5.2 in this chapter, a list containing contact information for the participants was obtained from the internet search. These details were confirmed by calling the administrative offices (reception) of the participants’ offices. The details of the participants shall remain confidential for this study. The contact details of the participants were easily obtained. However, scheduling interviews for some was not easy because of delays in the approvals of “request to conduct research” from the relevant authorities, especially for the institutions in the public sector.

There were delays in the approval processes at the Eastern Cape Provincial Treasury and one of the metropolitan municipalities in the Eastern Cape due to bureaucratic processes. As a result, the researcher had to revise the approach as follows:

- the participant at the Eastern Cape [EC] Provincial Treasury was not interviewed in his capacity as the CFO but rather as an accountancy professional, being an Associate General Accountant registered with SAICA; and
- the participant at the metropolitan municipality was not interviewed in his capacity as the Senior Director but rather as an accountancy professional and in his capacity as a branch chairperson of CIGFARO. His inclusion in the study reflected the extensive experience as a municipal official with many years of involvement in the budget and treasury office at the local government level.

The above amendments were necessary to continue to conduct the research with the targeted participants and continue researching with the targeted participants while addressing the slowness that resulted from bureaucratic processes in the public sector institutions. Furthermore, the researcher ensured that no ethical compromise occurred due to the change in approach, as no confidential institutional data were shared by the participant while acting in a different capacity. Only the experience and insight relevant for this study were sought from these participants. As an additional measure, a CFO at a local municipality in the Eastern Cape was also added as an additional participant representing a public sector institution. This addition increased the number of participants from 12 to 13.

5.4.2 Conclusion

While many challenges were experienced pertaining to the participants from the public sector institutions, as has been discussed above, the opinions and insights provided by the participants mentioned above are considered appropriate and sufficient to reach conclusions for this study. While the participants' views and opinions will add value to this study, caution will be exercised not to extrapolate the results of this qualitative study.

5.5 FINDINGS FROM RESEARCH PARTICIPANTS

Interviews were held with the participants. Table 5.7 indicates the roles or positions of the research participants' who participated in this study's semi-structured interviews. All participants are in the Eastern Cape.

Table 5.7: Position or Role of Participants

Phases	Position/Role of Participant	Institution	Qualification
Phase One – Pilot study (Testing appropriateness of the research instrument)	Audit Partner	Big four private sector audit firm	CA(SA)
	Audit Partner	The mid-tier private sector audit firm	CA(SA)
<i>Following the first initial interviews (2) as outlined above, no amendment was considered necessary on the research instrument (interview schedule) for the rest of the interviews.</i>			
Phase Two (Main Interview)	Audit Partner	Big four private sector audit firm	CA(SA)
	Audit Partner	A mid-tier private sector audit firm	CA(SA)
	Independent Accountancy Professional (Ex-Audit Partner)	Big four private sector audit firm	CA(SA)
	CIGFARO member and Branch Chairperson – Eastern Cape, also an Official at a metropolitan municipality in the Eastern Cape	Metropolitan Municipality	BTech: Cost & Management Accounting
	Associate General Accountant	Provincial department	AGA(SA)
	CFO	Local municipality	CIGFARO member
	Senior Manager (Training Officer) at the AGSA Eastern Cape	AGSA Eastern Cape	CA(SA)
Phase Three (Corroborative)	HOD: Department of Accounting Science	University A (Eastern Cape)	CA(SA)
	HOD: Public Administration		PhD
	HOD: Department of Accounting Science	University B (Eastern Cape)	CA(SA)
	Senior Lecturer: Public Management & Leadership		PhD

The participants occupy decision-making positions in their institutions and possess extensive experience, yielding positive results for the research question. When interviews were conducted with the audit partners in the private audit firms (whether big or mid-tier firms), some insightful themes were noted, and the participants in the public sector (AGSA and municipalities) were requested to provide their views on such themes. This method led to meaningful and practical discussions with the participants from the public sector institutions. Furthermore, the themes from the interviews with all the participants (private sector audit firms and public sector institutions) informed the universities' participants' discussions, thus adding value to the research question.

5.5.1 General views of the participants

This section provides a summary of the participants and their views on Part B of the interview schedules.

Table 5.8: Summarised participants (all except Universities) – Part B of Interview Schedule

(n = number of participants)		20 or less %	21-50	51-100	101 or more
Average number of staff		15.3% (2)	13.8% (4)	38.5% (5)	15.3% (2)
Ranking of revenue sources	1	2	3	4	5
Private sector Audit/ Assurance	83.3% (5)	-	-	-	-
Private sector Advisory/Consulting	-	66.7% (4)	-	16.7% (1)	-
Public sector Advisory/ Consulting	-	33.3% (2)	-	50% (3)	-
Public Sector Audit/Assurance	16.7% (1)	-	66.7% (4)	16.7% (1)	-
Other	-	-	33.3% (2)	16.7% (1)	-
Total	100% (6)	100% (6)	100% (6)	100% (6)	-
Staff assignment		0%-25%	26%-50%	51%-75%	76%-100%
AGSA contracted audits		80% (4)	20% (1)	-	-
Public sector consulting		80% (4)	20% (1)	-	-
Nature of audit clients	Public sector only	Private sector only	More public than private	More private than public	Balance
Nature of audit clients	16.7%	-	-	83.3%	-

	(1)			(5)	
Staff training expenditure		Increased	Decreased	The same	Not Applicable
Level of increase in spending on staff training	-		25% (1)	50% (3)	33.33% (2)

Table 5.8 above shows that a total of 13 participants took part in the research semi-structured interviews. Five (5) of these are participants from the private sector audit firms; one (1) is from the AGSA; three (3) are from the public sector institutions; and four (4) are from the universities. Looking at Table 5.6, it is worth noting that the ranking of revenue percentages is only applicable to the private sector audit firms and the AGSA. Likewise, the data about staff assignment, nature of audit clients, and staff training expenditure are only applicable to the private sector audit firms and the AGSA.

Table 5.8 above further indicates that all participants (except the participant from the AGSA) indicated that the revenue from the public sector assignments is the lowest component of the total firms' revenue. Furthermore, more than 80% of the audit trainees in the private sector firms possess both a Bachelor's degree and a PGDA(CTA) from SAICA-accredited universities. Eight of the nine participants (excluding the university participants) further noted that their firms have not experienced any unusual increase or decline in the public sector-specific training costs in the last three years. One participant indicated the reduction in public sector-specific training costs due to the changed business model which includes fewer public sector accountancy assignments. These participants further indicated that they had limited or no knowledge of the SAIGA competency framework and could not comment on its comparison with the SAICA competency framework. All participants indicated that their knowledge of public sector accountancy was also poor when they completed the academic programme at university. This inadequacy of public sector accountancy knowledge reveals that there seems to be a trend where qualified CA(SA)s do not consider their exposure to public sector accountancy to be sufficient preparation for working in the public sector.

Below is the discussion of the views expressed by all the participants on the specific areas, which formed the basis of the discussion with them during their research interviews. In addition, the section provides a narrative of the participants' views and opinions on the interview questions that were posed to them.

5.5.2 Participants' specific views on specific interview questions

Each participant was interviewed with specific interview questions on which his or her view was sought. These questions formed part of Section C of the interview schedule. Below are specific areas on which the views of the participants were sought as part of this study.

5.5.2.1 Assigning a staff member to a public sector engagement

All participants from the private sector audit firms indicated that any staff member's assignment to a public sector engagement considers their availability, knowledge, and skills needed by the engagement. The participant from the AGSA and the public sector institutions noted that no specific criterion is used to assign staff members to assignments since all assignments involve public sector accountancy. Furthermore, two private sector audit firms have indicated that they tried to avoid public sector work as staff usually view it negatively, because of negative experiences with public sector auditees. Participant 1 specifically stated the following,

Public sector assignments are generally perceived in a negative light by staff, and this is because it is not pleasant to work on public sector auditees.

Seven participants expressed that staff members mostly learn from 'on-the-job training' that the audit staff members gain while conducting public sector audits. This view from the participants may address the fact that assigning staff members to public sector engagements largely depends on staff availability, with no reference to experience or knowledge of the public sector.

5.5.2.2 Preparedness of staff members for public sector assignments

Most participants (7 out of 13) indicated an inadequate knowledge of public sector accountancy from the staff members, both for the private sector audit firms and the AGSA. The inadequate knowledge may indicate that university accountancy programmes do not sufficiently expose students to the public sector accountancy content. Additionally, the inadequacy of knowledge may indicate that the university accounting programmes do not adequately understand how the public sector environment works.

The same participants (as noted above) were of the opinion that universities' accountancy graduates were not aware of the distinct differences between private sector and public sector accounting, specifically in the following areas:

- the legislative framework governs the public sector, including the financial management aspects of the public sector. These are specific laws that were cited as important areas of the public sector accountancy where apparent gaps exist in knowledge:
 - the Constitution;
 - PFMA;
 - Treasury Regulations;
 - MFMA;
 - Property Rates Act; and
 - Municipal Systems Act;
- the public sector's reporting requirements are unique and complex; for example, the use of mSCOA in financial reporting in the public sector;
- accounting framework – which is either GRAP for the municipal audits and Modified Cash Standards for the provincial department audits;
- compliance – the regulatory compliance in the public sector;
- audit of predetermined objectives (performance information) which have a framework; and
- performance audits.

Participant 8 expressed his view as follows,

There are glaringly obvious gaps between what the university graduates have been taught at university and what is required in the public sector environment, and these relate to compliance issues – standards, regulations, legislation up to the Constitution and budget documentation which are more complex than those of the private sector.

Participant 8 further stated,

There is no educational institution that can produce and develop the knowledge

required for accurate, compliant and complete information as is required in the public sector.

Participant 6 mentioned that

the lack of the understanding of legislated and regulated financial transactions has often led to some disciplinary issues being raised against the individuals and the option left is usually one having to resign rather than risking their reputation.

The participant mentioned this about CA(SA)s who join the BTOs and leave soon after being appointed CFOs at the public sector institutions.

Participant 6 further noted that in the public sector, one needed more than just technical accounting skills but people-management skills because one dealt with the different stakeholders (public and politicians).

In the public sector, every day there is always a possibility of being found wanting because of how highly regulated the environment is, especially if you are in senior management positions such as the CFO.

The above-mentioned inadequate knowledge of public sector accountancy was also observable from the comments of the participant from the AGSA office, which stated that while some of the public sector audits were contracted out to private sector audit firms, these firms required significant technical support from the AGSA about public sector audit work. The view was that the private sector audit firms had insufficient knowledge of the AGSA audit methodology, tailored and focused on the public sector. While the AGSA audit methodology is focused mainly on auditing, the issue is not the audit content itself, but rather the fact that the audit methodology addresses the complex legal requirements of the public sector.

5.5.2.3 Audit trainees' understanding of the workings of the public sector environment

Seven of the 13 participants believed that the university accountancy curricular was heavily geared towards private sector accountancy. These curricula may be lacking in terms of the "context and general business environment", for example, how government 'business' and government economy work. The required understanding of how 'government' works was also advocated by other participants who believed that

detailed public sector accountancy knowledge can be gained during the on-the-job assignments.

In the matter of the insufficient understanding of how the public sector environment works, Participant 5 remarked that

there is a need for university students to be aware of the formalities and regulations of the public sector,

as these form the foundation for all financial transactions that flow in the public sector.

Participant (5) further charged that

the awareness of the students about the public sector can help attract those students who want to “give back” to the democracy and play an active role in the public service.

Participant 9 shared his views as follows:

A gap exists between the knowledge that the university graduates have and how the public sector environment works, which leads to clashes between the Auditor and the Auditee staff members in terms of the expectations and how the public sector environment works”. Furthermore, “the accountancy graduates do not understand that the transactions in the public sector are backed-up by the compliance and legislative requirements which form the underlying basis for any form of transaction.

5.5.2.4 Transition from the private sector to public sector accountancy

All participants noted that it was difficult for accountancy graduates to transition from their ‘private sector-based’ accountancy teaching at university to how the public sector accountancy environment works. The participants expressed the opinion that this difficult transition was attributed to some of the following factors:

- *the public sector environment is highly regulated, and therefore its accountancy functions are heavily affected by the different sets of legislation in the sector;*
- *compliance is a significant area of focus in the public sector, due to the various legal and regulatory requirements as mentioned above, and compliance audits are not one of the focus areas of the training of a CA(SA) according to the SAICA Competency framework;*

- *the audit of performance information is an area unique to the public sector; and*
- *the public sector environment is riddled with unpleasant issues, such as:*
 - *politicised environment and the perceived political interference in administration;*
 - *perceived incompetent staff in the public sector;*
 - *perceived poor work ethic of staff in the public sector;*
 - *lack of response from public sector staff to reasonable requests for information;*
 - *non-responsive public sector staff who treat auditors and professional consultants with “complete grudge”, and a reluctance and unwillingness to share information with the auditors and professional consultants;*
 - *public sector staff’s lack of understanding of internal controls;*
 - *lack of professionalism by public sector staff;*
 - *perceived unethical behaviour of public sector staff;*
 - *public sector staff’s lack of understanding of the role of the auditor; and*
 - *public sector staff’s lack of understanding of their responsibility for compliance with laws and regulations.*

The issues highlighted above are the factors that contribute to the public sector's difficulty attracting accountancy professionals, and who may not be well equipped to deal with such a challenging environment. For the prospective CA(SA)s and qualified CA(SA)s, the following were noted as some of their specific challenges:

- a lack of public sector accountancy knowledge;
- a lack of leadership skills;
- a lack of people management skills; and
- an arrogance and ‘a know-it-all’ attitude.

In order to gain more insight into the problematic transition from the private sector to public sector accountancy, the following sub-question was posed to Participant 11:

What makes the accountants not stick it out in the public sector? Why do they leave the public service? Why do accountants not have a thick skin to cope in the public sector? What makes them thrive in the corporate but battle in the public sector?

To which Participant 11 responded as follows,

The public sector dictates (it is inflexible) and does not give space for them to operate freely. In the public sector, one is doing routine work, and there is no room for innovation. The public sector is about rendering a service to the public – and the focus is on routine work, while in the private sector, one is able to express one's views yet in the public sector one is confined to the set rules.

Another Participant (6) expressed the view that there was no need for CA(SA)s to flock to the public sector as there was no CA(SA) with better job opportunities out there who would want to endure the challenges in the public sector with the attached reputational risk.

The existing experienced public sector officials know the legislation, policies and the public sector environment and therefore are able to withstand the pressures that are exerted on them.

CA(SA)s who join the public sector environment usually lack people-management and relationship skills, and find it hard to forge strong relations with the existing experienced managers and senior managers in the BTOs. CA(SA)s are generally arrogant and are not asking for help when needed, and that is their own downfall from the very positions. Turning around companies from the private sector does not mean that you can just come in and join a municipality and operate seamlessly.

From the opinions expressed by the participants above, there is an indication that the inflexible nature of the public sector discourages the CA(SA)s from joining the public sector. Also, there is a perception that CA(SA)s have inadequate people skills, which affects their relations negatively with those primarily experienced in the public sector. While some of the observations above indicate poor 'soft' skills (which seem to be necessary to deal with the dynamics of the public sector) on the side of the CA(SA)s, the study has scoped these out.

5.5.2.5 Public sector accountancy as a specialised area

As discussed in the literature, there have been some arguments that public sector accountancy is a specialised area of accountancy, to which the participants expressed their overwhelming support (11 out of 13) due to the uniqueness of the public sector accountancy. For example, there is a need for a specialised knowledge of legislative frameworks applicable in the public sector. Eight of the 13 participants even called for a public sector-specific qualification that can address public sector-specific

accountancy needs. Additionally, the participants indicated that while there may not be a need for CA(SA)s to flock to the public sector, there was a need to develop knowledgeable and skilled public sector accountants in the Budgeting and Treasury Offices.

5.5.2.6 What should happen to the public sector accountancy education in South Africa?

Four of the 13 participants expressed the view that the public sector should not focus on accounting education at all and that the academic programmes at universities (mostly SAICA-accredited) were more than enough as they were. Three of the 13 participants felt that SAICA-accredited accountancy programmes equipped students with the skills they need that will enable them to transition into any sector, including the public sector, seamlessly.

Participant 9 commented,

SAICA-accredited academic programme produces highly technically competent accountancy graduates who are able to cope much better with the transition to the AGSA (public sector accountancy-focused) environment, although there is a struggle at the beginning.

Participant 9 commented,

This high technical competence is attributable to the very strong academic base formed by a typical SAICA-accredited academic programme.

Another view expressed by Participant 2 was that

the existing SAICA-accredited curriculum (as displayed in the university accountancy degree programmes) is rigorous enough to enable the students to seamlessly operate in the public sector - to add public sector to the existing curriculum would be "unnecessary".

The participant believed that,

once you start with the SAICA-accredited training programme, you can easily be trained on the public sector knowledge.

The participant further believed that the upskilling on public sector accountancy should be done at a professional training level instead of being the focus at university level.

Six participants expressed their dissatisfaction with the current university accountancy programmes in that they fell short in equipping the students with public sector content. Furthermore, three participants disagreed with the argument that the private sector-based accountancy content was assumed to be transferable to the public sector environment without considering the public sector-specific content.

Eight participants called for increased support for public sector accountancy programmes at universities, which would enable the development of a large pool of competent public sector-trained accountants in the BTOs, whether at municipal or departmental level. The participants advised that there was a need for students to learn how the public sector worked and emphasised that most of the detailed public sector accountancy knowledge would be gained during on-the-job assignments. The participants called for the HODs of academic departments of accounting and directors of schools of accounting to form stronger relationships with all the accountancy professional institutes and associations, not only with SAICA, but also focus on others like CIGFARO, which is more public sector focused. The participants expressed the need for the public sector accountancy education role-players to capacitate (through skills development) the individuals who already work in the public sector to enable them to render their services competently.

The universities' participants expressed their support that the issue was not about many chartered accountants joining the BTOs in the public sector, but rather upskilling the public sector accountants under the CFO or Finance Manager, who is usually a CA(SA). This view was expressed by some of the participants from the private sector firms.

The universities' public administration academic departments' participants expressed their support, with the view that there was a need for a public sector accountancy-focused academic qualification, whether at undergraduate or postgraduate level. They expressed the view that public administration did not address the needs of public sector accountancy, as public administration focused on administration, management and leadership, and not on accountancy, which is necessary for strong governance in the BTOs. These participants further expressed their interest in developing and co-teaching the courses within the proposed public sector accountancy programmes.

From the different views expressed by the participants above, it is noteworthy that the existing accountancy programmes at universities, most of which are SAICA-accredited, equip the students with technical knowledge of accountancy, but have limited public sector content. As a result, there is a realisation by the universities that they need to play a more active role in developing public sector accountancy knowledge amongst the accountancy students and increase their relationships with accountancy professional bodies that are aligned to the public sector environment.

5.5.2.7 The proposed inclusion of public sector accountancy content in the CA2025 Competency Framework

Two participants expressed the view that while the CA2025 framework proposed a limited coverage of public sector accountancy knowledge, it had to be appreciated that the intention was not to develop a CA(SA) that is a specialist in a specific area, but rather a wholesome accountancy professional who can adapt to any environment. Therefore, the proposed public sector accountancy coverage level may be acceptable for what SAICA wants to achieve.

However, on the other hand, Participant 1 argued that

the infusion of public sector accountancy in the university curriculum must not be to appease the government role-players like AGSA and that it must be a well-thought-out process because there is already a high volume on the existing curriculum.

Therefore, the content must not be added for the sake of adding.

5.5.2.8 Assigning a staff member to a public sector engagement

Participant 4 expressed the following views:

In assigning staff members into the public sector assignments, I assign “stronger” audit trainees to the AGSA contracted audit work, as this directly impacts the future allocations by the AGSA.

The participant noted that some trainees performed impressively well in the AGSA public sector audits, compared to the private sector audits.

This may be because the AGSA audit methodology is prescriptive (rules-based)

and specifies what needs to be done, and some audit trainees do well under such prescribed public sector assignments, while others do not.

Furthermore, the participant praised the 'on-job-training' as the key process to familiarise the staff with the public sector environment over and above the AGSA-specific training that AGSA usually provides on the public sector audit methodology.

Participant 5 reflected as follows:

In assigning staff members to public sector engagements, I historically only assigned staff members who previously worked on public sector assignments, for example, only second and third-year audit trainees. As a firm, we assisted the audit trainees to be more familiar with the public sector environment by undertaking the on boarding programme. The content or material of the programme was provided by the AGSA office with a focus on the AGSA audit methodology and helped to familiarise the audit trainees with the regulatory environment at the auditees (public sector institutions). Also, the AGSA did not use private sector trainees on the sophisticated areas of AGSA audit areas but assigned these to their own audit staff.

Four private sector audit firms' participants indicated that they introduced the audit trainees to special training on the Constitution, PFMA, MFMA and the AGSA audit methodology. The training was not limited to audit trainees, but to any staff member assigned to the public sector assignments, including the Audit Partners who may not have had public sector experience. The participants expressed that most of the training took place on the job, since it was on the actual job where there were dedicated support teams on specialised issues and technicalities and the guidance provided by the experienced AGSA staff.

5.5.2.9 Universities' perception of public sector accountancy needs

The university participants expressed a need for accountancy knowledge and skills in the public sector and that universities have a more significant role to play in bridging this skills gap. However, the participants also noted the public sector's need to put processes in place to match the right people (skilled and knowledgeable) with the correct positions.

Specifically, Participant 12 reflected as follows:

There is a need to strengthen the qualifications of individuals. In other words, you need to make sure the right people are appointed into the right positions – whether that is through qualifications or experience”.

Participant 12 further expressed that the generic accountancy degree was sufficient and relevant to the public sector. The participant further stated that a specialised public sector accountancy programme, in the form of a postgraduate diploma or a Short Learning Programme [SLP], would suffice as an additional qualification to the undergraduate degree. The postgraduate diploma or SLP in public sector accountancy would provide public sector-specific competencies to the graduates. The participant expressed that it was the role of the universities to make the students aware of how applicable and relevant their generic accountancy knowledge acquired and skills are to the public sector. The participant further expressed that the universities' role should be to make the students understand the role of the public sector and get them to understand the impact of politics on their role as accountants in the public sector.

Participant 10 was critical of the universities for their inadequate understanding of the public sector and their general assumption that their generic accountancy programmes, geared more towards the private sector, are equally suitable for the public sector. The participant called on universities to design courses that would expose the students to public sector accountancy concepts. This proposed exposure would ensure to ensure there is strong governance of the public sector finance departments.

5.5.2.10 Development of public sector accountancy-focused academic programmes

The participants expressed the need for the universities to develop a Bachelor of Accounting (Public Sector specialisation), emphasising ethics, values, integrity, a culture of excellence and professional skills. In addition, three participants thought that it would be important to articulate the proposed academic qualification to a professional qualification such as the SAICA's Associate General Accountant [AGA(SA)]. This articulation would ensure that these accountancy graduates who are awarded the AGA (SA) qualification are subjected to CPD requirements to develop

their competency continuously. Specific comments from some of the participants were as follows:

Participant 2,

I think there is probably scope for a public sector-focused general accounting degree. If you don't make the CA(SA) programme or if you don't aspire to be a CA(SA), then there is probably scope for students to qualify with a B.Com in Accounting, with one of your specialist areas being public sector accounting and that may improve the quality of public sector accounting.

Participant 1,

Let's rather breed lots of public sector accountants who can go into the public sector as financial accountants, and then yes, the Auditor General would have a better experience because the preparation would be better.

Participant 3,

Fundamentally some of the problems at the municipalities lie in that the core competencies of the accountants there are shortcoming...so by creating a stream of B.Com Accounting (public sector), you are creating a pool of accountants with the requisite skills and competencies to actually provide support for the municipalities.

The discussions with the participants revealed that the proposed qualification would be developed and taught jointly by the academics in the Departments of Accounting and Public Administration. In addition, the private sector firms' participants expressed that this proposed qualification would receive their support to ensure that the accountants in the public sector were competent.

Two participants believed that the existing accountancy qualifications offered at universities must ensure that the students know the terminology in the public sector. Two participants noted that the public sector environment will never be attractive to everyone and that it would be wrong to teach public sector accountancy to every accounting student. Therefore, more awareness of how the public sector environment works and the applicable legal frameworks would be sufficient for the universities to develop in their students.

Two of the participants believed that the development of knowledge and skills on public sector accountancy should not focus on the academic programme level (at universities), but rather at the professional training level (during traineeship). The reason for this is that the existing accountancy curriculum at universities is already overloaded/ bloated. Furthermore, the participants expressed positive views about the role played by the 'on-the-job' training that the accountancy graduates receive on public sector-specific accountancy areas, which were inadequate during the graduate's academic programme. In this regard, refer to the views expressed in 5.5.2.7 above.

5.5.2.11 Is public sector accountancy the same or similar to public administration?

All the university participants rejected the notion that public sector accountancy is similar to public administration. They stated that the public administration educational programmes were not enough to equip the public sector accountancy practitioners with the necessary knowledge and skills but they needed technical accountancy competencies offered by the accountancy programmes. However, the public administration courses have some content that are relevant to public sector accountancy. These are:

- good governance & accountability;
- public finance – budget preparation including the integrated development plan [IDP] process, terminologies in finance, particularly in Supply Chain Management [SCM]; and
- public sector financial management – which looks at the objectives of the laws that govern public sector finances, in other words, the MFMA and PFMA.

Although the above may be relevant to public sector accountancy, Participant 11 stated that these were insufficient. Participant 11 explained that the “public administration programmes were focused mainly on administration, management and leadership”. Furthermore, the bit of public financial management usually done as a course in the public administration programmes failed to equip students with the competencies necessary to comprehend the financial reports. Therefore, public administration alone cannot address the needs of the public sector accountancy.

5.5.3 Conclusion

The interviews with the 13 participants revealed several issues about the research question. The discussions in section 5.5.2 above indicate that universities do not expose students adequately to public sector accountancy in their accountancy programmes, as is evident from the graduates' limited public sector accountancy knowledge. The complexity of the public sector necessitates that one be knowledgeable about the legislative framework in the public sector, which has a great focus on regulatory compliance – and the accountancy programmes at universities seem to be inadequate in this 'legislative' focus. This inadequacy of public sector accountancy knowledge in accountancy programmes seems to be contributing to the difficult transition of the accountancy graduates to the public sector. The notion that the public sector accountancy may be a specialised area seems to be supported by the participants, and as a result, there is a call for the development of a Bachelor of Accounting degree with a specialisation in public sector accountancy. This proposed programme is expected to train competent public sector accountants who are very much needed in the BTOs of the public sector institutions.

CHAPTER 6: CONCLUSION AND RECOMMENDATIONS

6.1 INTRODUCTION

This study aimed to test the perceptions of whether universities in South Africa are responding adequately to the accountancy-related educational needs of the public sector. An analysis of the SAICA and SAIGA competency frameworks, focusing on technical competencies, was done. Since SAICA recently (February 2021) finalised its new competency framework, the analysis focused on analysing the old (2016) competency framework while considering the few additional changes on the new competency framework. This final chapter will briefly summarise the study, the literature review, and the processes and methods followed during the study. It also contains the results of the data analysis and semi-structured interviews following the document analysis. The chapter will conclude by briefly discussing the significance and limitations of the study and will suggest further research opportunities resulting from this study.

This chapter further discusses the interviews conducted with the participants in the semi-structured interviews, as mentioned above. Figure 6.1 below shows this chapter's relationship (the black box) to the rest of the study.

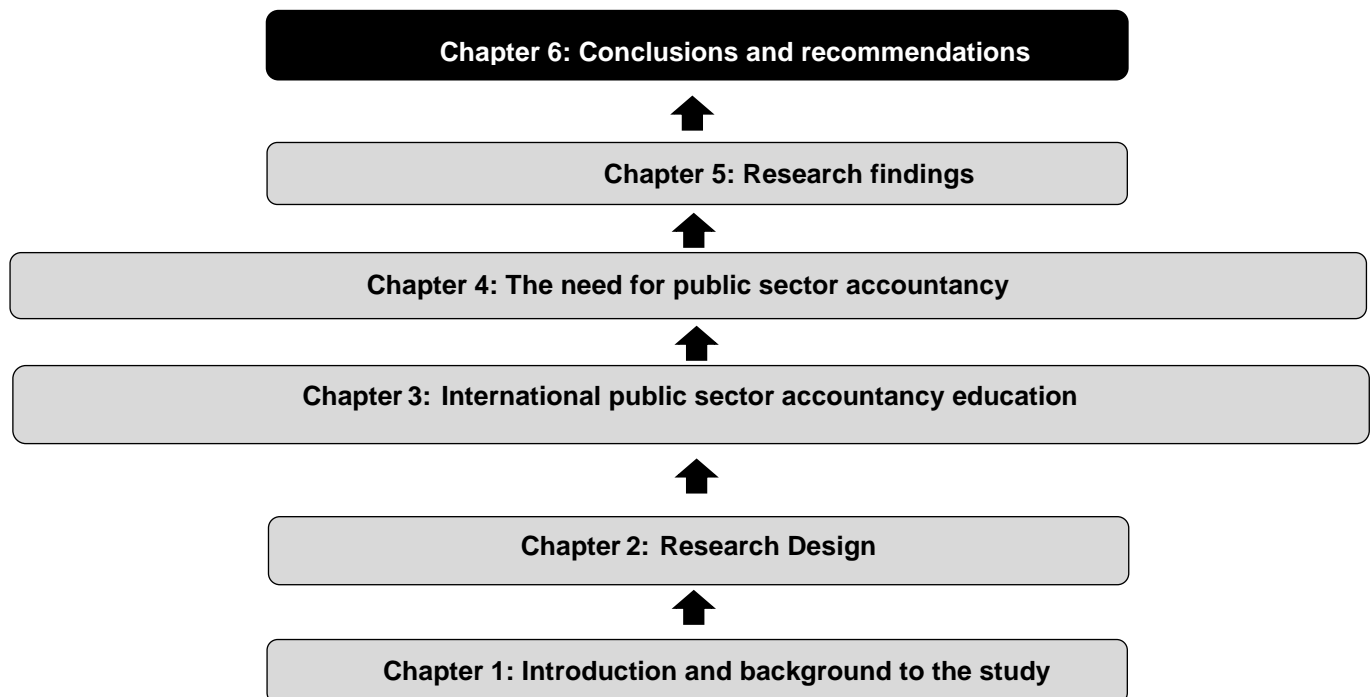


Figure 6.1: Chapter 6 in relation to the rest of the study

The section that follows provides a summary of the study. This summary provides an overall outline of the study.

6.2 SUMMARY OF THE STUDY

With the increasing number of AGSA reports about the poor state of public sector audit outcomes, owing to varying issues, including the poor state of financial statements, the role of accountants in the public sector has been elevated. Chartered accountants in South Africa occupy high-paying positions on boards of large corporates listed on the JSE, as widely reported by SAICA surveys (SAICA, 2014:1; Gloeck, 2006:32). However, the inadequacy of important financial skills and knowledge among the public sector accountants has been reported, which has increased the reliance on consultants to compile financial statements in the public sector at high fees (Mojapelo, 2015:6).

This study started with a brief literature review on defining research (see 2.2) and explained the research design and methods (see 2.3). In Chapter 2, section 2.3.1, a theoretical discussion about literature review was provided, while empirical research was further explained in terms of qualitative design (2.3.2.1), quantitative design (2.3.2.2), and mixed methods design (2.3.2.3). Section 2.3.2.4 provided a theoretical discussion about what a pilot study is. Section 2.4 discussed qualitative data sources, which included document analysis, interviews and focus groups. Section 2.4 briefly mentioned that this study would follow a qualitative document analysis with semi-structured interviews, with some selected key role-players to achieve data triangulation.

Furthermore, qualitative data analysis was discussed with content analysis, discourse and conversation (language-based) methods, narrative analysis and grounded theory (refer 2.5). Sampling methods and design were discussed (see 2.6) with a theoretical discussion about key informant interviews (2.6.1). The research process for this study (refer 2.7) outlined the literature review to be followed, specifically for this study. Section 2.7.1 discussed the research design where SAICA and the SAIGA competency frameworks were discussed as documents to be analysed and compared (refer to 2.7.1), while semi-structured interviews with research participants were also outlined (refer 2.7.2). Section 2.8 discussed the research ethics and ethical clearance,

while the study's trustworthiness was also discussed (refer 2.9), which led to a conclusion about the suitability of the chosen research method (see 2.10). The conclusion was reached that a qualitative approach, in different stages, would be followed in this study. A combination of a literature review, document analysis and interviews (see 2.10) was found to be the best approach for this study.

A literature review on public sector accountancy education internationally was explored in Chapter 3. An overview of public sector accountancy education in other countries was discussed (see 3.2), with specific discussions on the public sector, public sector accountancy education and the related challenges in Australia (refer 3.2.1); USA (see 3.2.2); New Zealand (see 3.2.3); Ghana (see 3.2.4); and Nigeria (see 3.2.5). The conclusion of Chapter 3 was provided in section 3.3.

A literature review continued in Chapter 4, focusing on the need for public sector accountancy. The legislative developments that gave effect to the reforms in the public sector in South Africa were discussed in section 4.2, with these developments being discussed further in terms of:

- budgeting reforms (see 4.2.1);
- PFMA (see 4.2.2);
- Treasury regulations (see 4.2.3);
- procurement legislation (see 4.2.4), in which Section 217 of the Constitution (RSA, 1996) was discussed, with specific references to the Preferential Procurement Policy Framework Act [PPPFA] (RSA, 2000b), Framework for Supply Chain Management (2003) and the Broad-Based Black Economic Empowerment Act [BBBEEA] (RSA, 2003a);
- MFMA and the related regulations; including the Regulation on Minimum Competency Levels for officials in the local government of the public sector (see 4.2.5);
- GRAP, an accrual basis of accounting in the public sector (see 4.2.6);
- the Division of Revenue Act (see 4.2.7);
- the Appropriation Act (see 4.2.8), and
- mSCOA (see 4.2.9).

A conclusion about the public sector financial management reforms in South Africa was provided in section 4.2.10 of Chapter 4. Following the discussion on public financial management reforms as mentioned above, a further discussion on the accounting education in South Africa took place in section 4.3 of Chapter 4, with specific discussions on the private sector accountancy education, which is dominated by the affiliation of university accountancy programmes with accountancy professional bodies (see 4.3.1) and public sector accountancy education (see 4.3.2). The public sector accountancy education in South Africa was indicated to be insufficient, with only a few universities participating in public sector accountancy education, despite the highlighted need for public sector accountancy. The poor state of public sector accountancy in South Africa was also highlighted in section 4.3.3, which highlights an unacceptable level of over-reliance on private sector consultants for producing financial reports at exorbitant costs to the public sector. In section 4.3.4 of Chapter 4, an argument was advanced that the public sector accountancy area requires specialised and unique skills; therefore there is a need for a specific focus on public sector accountancy education. A conclusion was provided under section 4.4 of Chapter 4, in which it became clear that despite the public sector financial management reforms that have taken place, not only in South Africa but internationally, the extent of public sector accountancy education remained a concern, as it was insufficient, compared to the need for public sector accountancy.

6.3 RESULTS OF DOCUMENT ANALYSIS AND INTERVIEWS

6.3.1 Introduction

The competency frameworks for SAICA and SAIGA were obtained directly from the two accountancy professional bodies. These competency frameworks were analysed and compared to identify similarities and differences in their technical competencies. This analysis was documented and used to develop an interview schedule to perform the empirical part of the research. The data analysis and interview schedule results are discussed below.

6.3.2 Data analysis

In Chapter 5, the technical competencies were compared between the two

competency frameworks for SAICA and SAIGA (refer to Appendix A); similarities and differences between the two were identified. While there are similarities between the two frameworks, differences were noted.

After analysis of the two competency frameworks, the following differences were identified:

- the SAICA framework is business orientated (aligned to the private sector), while the SAIGA framework is public sector orientated, therefore placing high importance on the highly regulated public sector environment;
- strategy, risk management and governance – the SAICA competency framework places high importance on strategy, risk management and governance in the context of a private sector environment. At the same time, the SAIGA framework places a minor focus on these competency areas but also in the context of a public sector environment. As a result, SAIGA requires much more focus on understanding the public sector environment, including the highly regulated governance matters;
- accounting and external reporting – the SAICA competency framework is within a business (private sector) context and therefore places high importance on the financial reporting frameworks that are aligned to the private sector (IFRS and IFRS for SMMEs), while the SAIGA competency framework is public sector orientated and therefore is focused on public sector-aligned reporting frameworks – GRAP, IPSAS and Modified-Cash Standard;
- auditing and assurance – compliance with financial reporting frameworks is the focal point in conducting auditing and assurance activities. Therefore, the reporting frameworks mentioned above and their differences are relevant here. For example, the subject matter being audited is the GRAP and Modified-cash standard-compliant financial statements in the public sector, while in the private sector, the subject matter is the IFRS and IFRS for SMMEs-compliant financial statements. Furthermore, in conducting the audit in the private sector, the applicable legislation is the Auditing Profession Act and the Companies Act. In contrast, the applicable legislation governing the auditing processes in the public sector is the Public Audit Act and the Constitutional provisions.

- financial management – the SAICA competency framework requires an extensive understanding of the financial management concepts, techniques and competency areas. However, SAIGA requires an understanding of the public sector-aligned financial management concepts described in the public sector legislation, namely PFMA and MFMA, and the related regulations. Furthermore, financial management in the private sector is governed by different legislation, for example, the Companies Act;
- decision-making and management control – also under this competency category, the SAICA framework requires an extensive understanding of the decision-making and management control techniques. However, SAIGA does not place such high importance on this aspects, but instead requires an understanding of the public sector-aligned concepts governed by the MFMA, PFMA and Treasury Regulations, while decision-making and management control in the private sectors are focused on profit maximisation; and
- taxation and legislation – SAIGA competency framework does not require tax knowledge, but rather knowledge of the legislation that governs the public sector activities, while SAICA has an extensive focus on taxation as a competency area.

Based on the results of the analysis of the SAICA and SAIGA competency frameworks, an interview schedule was developed (see Appendix B.1–B.5). This interview schedule was distributed to several role-players in the private audit firms, the AGSA, public sector institutions and selected universities in the Eastern Cape. In addition, the interview schedule included some areas that required commentary from the participant, such as the following:

- assigning a staff member to a public sector assignment (5.5.2.1);
- preparedness of staff members for public sector assignments (5.5.2.2);
- audit trainees' understanding of the workings of public sector environment (5.5.2.3);
- the transition from the private sector to public sector accountancy (5.5.2.4);
- public sector accountancy as a specialised area (5.5.2.5);

- recommendations for change in public sector accountancy education in South Africa (5.5.2.6);
- the proposed inclusion of public sector accountancy content in the CA2025 Competency Framework (5.5.2.7);
- assigning a staff member to a public sector engagement (5.5.2.8);
- universities' perception of public sector accountancy needs (5.5.2.9);
- development of a public sector accountancy-focused academic programmes (5.5.2.10); and
- similarities and differences between public sector accountancy and public administration (5.5.2.11)

Section 5.5.3 provided a conclusion to the findings obtained from both the semi-structured interviews.

6.3.3 Documents: SAICA and SAIGA Competency Frameworks

The results of the interviews were based on the interview schedule, which was prepared based on the reviewed literature and the results from the document analysis as were discussed in Chapter 5.

6.3.4 Semi-structured interviews

Sections 5.5.2.1–5.5.2.11 in Chapter 5 provided a discussion of the findings from the semi-structured interviews. Next follows a summary of the significant findings of this study, followed by recommendations that are provided for areas of improvement in public sector accountancy education, as was stated in one of the secondary objectives, in section 1.4.1 of Chapter 1.

6.3.4.1 Significant findings from the semi-structured interviews

Below is a summary of significant findings from this study. Some of these findings directly report issues pertaining to accountancy programmes at universities in South Africa, while others generally address issues around the research topic. These are:

- the availability, knowledge and skills needed to form part of key considerations in allocating staff to a public sector assignment. While staff may not have been

familiar with the public sector environment, they learn about the environment and its on-the-job requirements;

- the participants were of the opinion that when they graduated as accountants, they themselves were unaware of the differences between public and private sector accountancy. They did not have an understanding of the highly regulated public sector environment; in particular there were gaps in their knowledge of the Constitution, PFMA, Treasury Regulations, MFMA, Property Rates Act, Municipal Systems Act, financial reporting requirements – mSCOA, GRAP and Modified-Cash Standard, regulatory compliance in the public sector, audit of pre-determined objectives and performance audits;
- the highly regulated environment in the public sector posed the following challenges:
 - accountancy professionals, for example, CA(SA)s, find it challenging to remain working in the public sector environment. Additionally, their fear of reputational damage and losing their jobs due to non-compliance with the legislative requirements in the public sector also pose a challenge;
 - the transition from the private sector to the public sector accountant was perceived to be difficult because of aspects such as:
 - perceived limited technical competence (e.g. in terms of the knowledge of performance audits);
 - the highly politicised public sector administration;
 - the non-responsive public sector staff towards auditors;
 - poor response by public sector employees to the request for information from the accountants, auditor and consultants;
 - the public sector employees' perceived lack of understanding of internal controls; and
 - the public sector employees' perceived lack of understanding of their responsibilities for compliance with laws and regulations;
- the participants perceived limited understanding of the public sector environment by audit trainees when they joined the public sector or were assigned to public sector assignments – this may be caused by the fact that

university accountancy programmes are more aligned with the private sector. As a result, the audit trainees seem to have no understanding of how the public sector environment works;

- the uniqueness of the public sector and its highly regulated activities seem to cause the participants to agree that public sector accountancy is a specialised area;
- the participants' call for an increased focus on public sector accountancy education at universities to increase the pool of qualified public sector accountants;
- the participants do not believe that the proposed inclusion of the public sector accountancy content in the new SAICA competency framework will address the inadequacy of public sector accountancy education. However, the participants are of the view that the proposed public sector content may be enough to address what SAICA wants: to develop an entry-level accountancy professional who is not a specialist in the public sector, but rather able to adapt to the public sector environment, but not enough to address public sector accountancy education;
- despite all proposed efforts to increase the level of public sector content on university accountancy programmes, the participants commented that nothing can substitute the on-the-job training that staff acquire on the public sector accountancy assignments, which helps them to become familiar with the public sector environment;
- the participants commented that competency problems in the public sector arise from the mismatch between positions and individuals in that some unqualified individuals are appointed in positions without the prerequisite qualifications. By their generic nature, the university accountancy programmes form a sufficient base upon which public sector specialisation may be pursued in the form of SLPs or postgraduate diplomas. It was further revealed that universities should and are best suited to bridge the gap by making students aware of the public sector environment as prospective employers;

- universities should consider the design of public sector accountancy-specific courses within their existing accountancy programmes to increase public sector accountancy education;
- the development of an undergraduate, public sector-focused qualification [for example, a Bachelor of Accounting (public sector)] through a collaborative effort of accounting and public administration academic departments. This qualification would be aimed at growing the number of competent public sector accountants. In addition, to ensure that the public sector accountants continue to develop, a recommendation has been made that these accountants should be registered with SAICA under the AGA(SA) professional qualification to be subjected to CPD requirements; and
- public sector accountancy is not the same as public administration, as the latter is focused on administration, management and leadership, while the former has a strong focus on financial management or public finance. The two qualifications complement each other and are no substitute for each other.

6.3.4.2 Recommendations on the findings from the semi-structured interviews

Below are the overall recommendations for the areas of improvement based on the significant findings noted above. Additionally, these recommendations are provided for those findings which affect the public sector accountancy education. The recommendations are:

- the accountancy programmes at universities should increase the level of awareness of the public sector environment in terms of:
 - the legislative frameworks – including the intermediate level knowledge of the Constitution as a founding statute in the public sector which influences the nature of services rendered in the public sector, other laws that govern the financial management and auditing in the public sector (MFMA, PFMA, Treasury regulations and the Public Audit Act) and the financial reporting requirements for the public sector (GRAP, Modified-Cash Standards, IPSAS). Additionally, the SAICA-accredited programmes at universities should do more than is prescribed by the

new SAICA competency framework as it currently requires a basic awareness of these competency areas mentioned above;

- due consideration must be given to the introduction of courses that are public sector-focused on the existing accountancy programmes. The focus of these courses should provide the students with exposure to the public sector environment. In order to develop awareness of a public sector environment, these courses can cover:
 - the Constitution;
 - politics and administration;
 - importance of ethics in the public sector;
 - the role of an auditor in the public sector;
 - financial management framework of the public sector – MFMA, PFMA, Treasury regulations; and
 - financial reporting in the public sector – GRAP, Modified-Cash Standards, IPSAS;
- the above-mentioned course can be a compulsory course at first-year level or an elective course at a senior level of the undergraduate qualification in the accountancy programmes. This kind of course would assist to bridge the gap and create awareness of the workings of the public sector for the accountancy students;
- to address the ‘specialist’ nature of the public sector accountancy of the public sector accountancy, universities should expand their programme qualification mix to include the public sector accountancy programmes at postgraduate level (e.g. a Postgraduate Diploma in Public Sector Accountancy). Such a programme would enable those who possess a generic accountancy degree or Advanced Diploma in accountancy to enrol in order to develop their public sector accountancy knowledge. SLPs that are focused on public sector accountancy should be developed by universities in order to increase their efforts in developing public sector accountancy education; and
- the development of a BCom Accounting (public sector specialisation) degree as a collaborative effort between the academic departments of accounting and

public administration at universities should continue to be explored, where possible. This has been posed as an idea that would open up opportunities for students who otherwise would not qualify, or do not wish to complete the CA(SA) journey, but also increase the pool of competent public sector accountants. The increase in competent public sector accountants would improve public sector accountancy at the BTOs in the public sector institutions. Additionally, it is important to link such a public sector accountancy degree with a professional qualification (e.g. SAICA's AGA(SA)) in order to ensure continuous professional development of such public sector accountants.

6.4 SIGNIFICANCE OF THIS STUDY

The opinions of the participants in the study indicate that the university accountancy programmes in South Africa may not address the important areas of public sector accountancy sufficiently. This revelation is against the well-documented need for competent accountants in the public sector. This study could assist in improving the inadequacy of public sector accountancy education, which potentially has implications for other universities. The lessons highlighted in this study are not only for the local universities to learn from, but can also be learnt by other universities in other parts of the world. Furthermore, the accountancy professional bodies, both in South Africa and the world, can use the findings of this study to consider increasing their attention to the importance of public sector accountancy education. Furthermore, the accountancy professional bodies can play an active role in assisting universities to address the public sector accountancy education shortcomings.

6.5 LIMITATIONS

This study's data collection was conducted among a limited number of research participants, who are key role-players in the research question matters. Furthermore, the study was conducted in the Eastern Cape, which poses further limitations to other role-players who may have been relevant to the research question. Because of the use of the limited pool of participants, it would not be correct to generalise the findings of this study. Even though some insights gained and reported will be noted by other researchers, caution must be exercised in handling such findings.

This study has some limitations, which include the following:

- bureaucratic delays in public sector institutions: research participation approvals were delayed from some public sector institutions, making it difficult to conduct interviews during the planned times. As a result of the delays, a deviation from the original research plan discussed in section 5.4.1 became necessary, and alternative resolutions had to be found to ensure the study's success. For example, participants at two public sector institutions were interviewed in their non-official capacities as accountancy professionals instead of their capacities as senior public sector officials;
- delays from some university participants further delayed the data analysis and, ultimately, the study; and
- some of the sources used for this study in the literature are outdated, however this issue has been highlighted throughout the study.

6.6 FURTHER RESEARCH

Within the context and limitations of this study, the results from the study highlight the inadequacy of public sector accountancy in the university accountancy programmes in South Africa. While these findings are similar to the studies conducted in other countries (USA, Australia and New Zealand), similar studies can be done in other parts of the world.

An investigation could be performed among university accountancy students to determine whether or not they consider the public sector as their potential employer, and the reasons for their answers. Results from such a study can reveal the extent to which a university's inadequate public sector accountancy education plays a role in students' public sector employment considerations.

Another research study worth conducting is investigating whether a skill (a component of a competency) on its own is sufficient to rely on without knowledge of the subject matter. Detailed content analysis for the curricula of accredited universities to determine to what extent they include public sector accountancy information in their qualifications would also be an interesting research topic to explore.

A further study is worth exploring whether a need exists for a more focused education as far as public sector financial management is concerned.

This study will also be valuable for future research into the suitability of university undergraduate accountancy programmes for further public sector accountancy specialisation postgraduate programmes, or whether universities must provide public sector-specific undergraduate programmes. The study can provide future researchers with a valuable overview of public sector accountancy education literature in South Africa and abroad.

6.7 CONCLUDING REMARKS

This study has identified perceived gaps relating to public sector accountancy in the accountancy programmes at universities in the Eastern Cape where the study was conducted. While this study analysed (and compared) the SAICA and SAIGA competency framework, semi-structured interviews were also conducted with a select few role-players in the private sector audit firms, AGSA, public sector institutions and universities in the Eastern Cape. From the analysis of the competency frameworks and discussions in the interviews, the reported insufficiency of public sector accountancy seems relevant nationally and internationally. The challenges manifesting in the public sector and the relevance of competent public sector accountants can best be indicated by the following quote by Dr Jens Heiling (Heiling, 2020:4-15):

Despite this pivotal role of public sector accounting for an economy, it appears that compared to private sector accounting, public sector accounting is underplayed—from both an academic and a professional perspective. The role of higher education institutions is to equip students with the skills necessary not only to enter the profession but also to respond to environmental, economic, and societal challenges. And the role of professional accountancy organisations (PAOs) is to develop the profession as a whole—in the private sector but also the public sector.

Recent studies and academic literature show that in many countries universities and other higher education institutions do not pay sufficient attention to education in public sector accounting, while private sector accounting—such as courses on International Financial Reporting Standards (IFRS)—are prioritized. Furthermore, initial research indicates that the public sector accounting certificates offered by

PAOs are not always recognized by government entities when promoting staff or determining salaries.

There is hardly any public university that is not offering courses in IFRS in business studies. Now is the time for higher education institutions to:

- acknowledge the importance of public sector accounting for the environment, economy, and society;
- make public sector accounting an integral part of accounting, public administration/management, and public policy programmes; and
- develop their own study programmes on public sector accounting (or more widely public finance management).

Training public servants and students only in business accounting is not the right approach, as it will not equip them with what is needed in practice to become public sector accountants.

Preparing the public sector for a future of constant change requires the support of higher education institutions, the accountancy profession, and public administrations. Only the determined action of these institutions will enable public sector accounting to emerge as a discipline in its own right.

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Finance-\(90083\)](http://www.unisa.ac.za/sites/corporate/default/Register-to-study-through-Unisa/Undergraduate-&-honours-qualifications/Find-your-qualification-&-choose-your-modules/All-qualifications/Diploma-in-Local-Government-Finance-(90083)) [16/01/2017].
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APPENDIX A: SUMMARISED COMPARISON OF THE SAICA AND SAIGA COMPETENCY FRAMEWORKS

Competency category	SAICA	SAIGA
Strategy, risk management and Governance	<p>Identifies and evaluates an entity's strategies and makes recommendations for improvement:</p> <ul style="list-style-type: none"> • assesses whether management decisions align with the entity's vision, mission, values and mandate; • understands and evaluates the external influences on an entity's strategy; • understands and evaluates the internal influences on an entity's strategy; • understands and evaluates the business model of the entity in the context of the entity's vision, mission, values, mandate and overall objective; • identifies and evaluates opportunities and risks stemming from the strategy; • understands the entity's IT strategy; • <i>evaluates an entity's plans for risk management:</i> <ul style="list-style-type: none"> ○ understands the entity's risk management framework and processes; ○ evaluates the entity's risk management programme; and ○ identifies courses of action to help manage risks. 	N/A - strategy and risk management are not part of SAIGA's Competency Framework.
	<ul style="list-style-type: none"> • evaluates an entity's governance model; • understands the importance of governance planning; • evaluates the entity's governance structure; • understands the leadership processes of the board or other governing body; • evaluates the audit and risk committees' roles in governance; • evaluates the internal audit function's role in governance; 	<ul style="list-style-type: none"> • ability to explain and discuss the latest developments in the field of corporate governance; and • understand the government environment, including such aspects as the role of the legislatures, the legal and institutional arrangements governing the operations of the executive and the charters of public entities.
	Knowledge reference list	Knowledge reference list

	<ul style="list-style-type: none"> • strategy; • risk management; • Corporate Governance (King IV report); and • Companies Act of 2008. 	<ul style="list-style-type: none"> • accountability frameworks; • audit function as an integral part of the accountability framework; and • the latest King Code of Corporate Governance as applicable to public entities.
Accounting & External reporting	<p>Analyses financial reporting needs and establishes the necessary systems</p> <ul style="list-style-type: none"> • identifies the appropriate reporting framework; • analyses financial reporting needs; • develops or evaluates reporting processes to support financial reporting; • develops reliable information; and • establishes or enhances financial reporting using IT. <p>Conducts external financial reporting:</p> <ul style="list-style-type: none"> • develops or evaluates accounting policies per IFRS; • accounts for the entity's routine transactions; • accounts for the entity's non-routine transactions; • prepares financial statements using IFRS; • prepares or evaluates financial statement note disclosure; • explains the financial statement results and balances to stakeholders; • maintains awareness of key ideas and principles of proposed financial reporting standards changes; and • considers the integrity of the financial information in the integrated report. <p>Conducts specialised reporting</p> <ul style="list-style-type: none"> • identifies and analyses specific reporting obligations; • identifies regulatory and other filing requirements; • identifies and analyses non-financial reporting needs; and • conducts external and internal non-financial reporting. 	<p>Awareness of the developments in public sector accounting standard-setting and development, and in particular:</p> <ul style="list-style-type: none"> • the IPSAS; • <i>the process by the ASB to convert the IPSAS into South African Statements of Generally Recognised Accounting Practices (GRAP);</i> • the implementation of SA-GRAP in South Africa at the various levels of government and other public sector institutions; • ability to account for and prepare disclosures for all aspects that relate to statements of GRAP; • ability to apply statements of GRAP in practical accounting situations to enable the selection, measurement, classification and accounting of accounting data; • ability to apply statements of GRAP by preparing the various financial statements per the objectives of financial reporting, GRAP and applicable statutory and regulatory requirements; • ability to analyse and interpret various forms of financial statements by utilising techniques of financial analysis, including specifically segment reporting, cash flow and ratio analysis; • ability to apply statements of GRAP by preparing group financial statements; • ability to evaluate in a GRAP framework the correctness, applicability, relevance, validity and completeness of: <ul style="list-style-type: none"> ○ accounting entries, presentations, events, accounting estimates, provisions, measurements, accounting policies, statements & disclosures; • ability to identify differences between private sector Generally Accepted Accounting Practice [GAAP] / IFRS and public sector GRAP standards; and

		<ul style="list-style-type: none"> ability to apply the practices and standards required by relevant and current interim arrangements that are put in place pending full implementation of GRAP in the public sector.
	<p>Knowledge reference list</p> <ul style="list-style-type: none"> the objectives of financial statements; qualitative characteristics of financial reporting; the elements of financial statements; and preface to the Standards of GRAP (November 2012) – per Appendix 3: guidance on the public sector: approach and content. 	<p>Knowledge reference list</p> <ul style="list-style-type: none"> the objectives of financial statements; the elements of financial statements; and GRAP standards.
Auditing & Assurance	<p>Analyses evaluate and advise on an entity’s assurance needs:</p> <ul style="list-style-type: none"> understands the various types of assurance and non-assurance services that are available. <p>Provides assurance services</p> <ul style="list-style-type: none"> identifies and considers issues related to accepting an engagement; follows prescribed procedures to accept the engagement; determines which set of criteria to apply to the subject matter being evaluated; <ul style="list-style-type: none"> Assesses the suitability of criteria: <ul style="list-style-type: none"> For general-purpose financial statements, such criteria would include IFRS, IFRS for SMEs and GRAP; and For other engagements identifies what set of criteria best applies to the subject matter being evaluated. assesses materiality for the engagement; identifies and assesses the key risks in the performance of the engagement; designs effective and efficient procedures based on the engagement’s scope and the assessed risks; performs the work plan; documents the work performed and its results; evaluates the evidence and draws conclusions; drafts the report upon completion of the engagement; and prepares or interprets information for stakeholders. <p>Provides control-related services:</p> <ul style="list-style-type: none"> identifies and evaluates the risks about the entity’s financial information systems; and evaluates the entity’s financial information systems, including the 	<ul style="list-style-type: none"> ability to explain and discuss the latest developments in the field of corporate governance; understand the government environment, including such aspects as the role of the legislatures, the legal and institutional arrangements governing the operations of the executive and the charters of public entities; discusses various concepts and relationships about auditing and accountability: <ul style="list-style-type: none"> accountability frameworks; the modern need for accountability; the notions of exit and voice as related to accountability; the audit function as an integral part of the accountability framework; historical development of the audit function in both the private and public sector; the private sector audit function versus the public sector audit function; the parallel structures and accountability arrangements in both sectors; structural differences between the private and public auditing sectors; the structure of the audit profession through various international and national bodies; postulates and principles of auditing theory and practice; audit-standard setting standards versus statutory requirements; the role and position of the government auditor; public expectations of the auditor in both the private and the

	<p>related controls. Designs implements and manages the quality control system in the firm:</p> <ul style="list-style-type: none"> • understands the importance of quality control in the performance of engagements; and • <i>Identifies and responds to reportable irregularities</i> 	<ul style="list-style-type: none"> ○ public sector; ○ the phenomenon of the audit expectation gap; ○ auditors' social responsibilities; ○ the characteristics of a profession; ○ the latest King Code of Corporate Governance as applicable to public entities; and ○ the ethical base of auditing the audit process.
	<p>Knowledge Reference List</p> <ul style="list-style-type: none"> • the legal and regulatory environment governing auditors and their responsibilities, functions and qualities; • the audit process; • non-audit engagements; • applicable legislation – Companies Act, Auditing Profession Act etc; and • internal control. 	<p>Knowledge Reference List</p> <ul style="list-style-type: none"> • Public Audit Act; • understanding of the government environment - the role of the legislatures, the legal and institutional arrangements governing the operations of the executive and the charters of public entities; • Code of Ethics for Auditors in the Public Sector (Code of Ethics of the INTOSAI); • SAIGA disciplinary processes applicable to RGAs; • basic principles in Government Auditing: <ul style="list-style-type: none"> ○ Constitutional provisions; ○ the role of the Supreme Audit Institute (SAI); and ○ Performance Audit; and • AGSA's audit manuals.
<p>Financial Management</p>	<p>Establishes or evaluates overall financial goals:</p> <ul style="list-style-type: none"> • understands financial objectives; • understands the legal form and structure of the entity; and • identifies ways in which ownership can change. <p>Analyses the value of a business:</p> <ul style="list-style-type: none"> • analyses the entity's current financial situation and considers factors impacting the future outlook of the entity; • evaluates the appropriateness and impact of the growth strategies formulated and adopted by the entity; • estimates the value of the business; and • analyses and evaluates a proposed merger, acquisition or divesture. <p>Plans and monitors an entity's financing:</p> <ul style="list-style-type: none"> • monitors cash flow; • analyses the entity's working capital; • identifies and evaluates sources of funds; and • evaluates decisions related to the distribution of profits. <p>Management of financial risks as part of the entity's risk management policy:</p>	<p>Financial management is not part of the SAIGA competency framework. However, some of the aspects covered by the PFMA, Treasury regulations and the MFMA relate to the expected competencies of the prospective RGAs.</p> <p>For example, SAIGA (2014:27) states that the RGAs should be able to "Apply the relevant and current statutory and regulatory requirements as contained in various Acts, Regulations, professional pronouncements and standards within the context and framework of the postulates in auditing, the generic audit process and evaluate the adherence to and applicability of these regulations in a given practical situation encountered while conducting an audit in a public sector environment in South Africa."</p> <p>This means that the RGAs must be able to apply the various statutes and regulations relevant to the organisation (e.g. public sector entities) which they audit. Therefore, the financial management concepts in the PFMA, Treasury Regulations and MFMA are important for an RGA's competence.</p>

	<ul style="list-style-type: none"> develops and evaluates risk management policies related to financial risk; and evaluates the use of derivatives. <p>Develops or analyses business plans and financial proposals:</p> <ul style="list-style-type: none"> gains an understanding of the intended purpose and audience and takes them into account when preparing the business plan or financial proposal; <p>Appraises capital investment opportunities:</p> <ul style="list-style-type: none"> evaluates the investment decision; evaluates the alternative of asset-specific finance; considers relevant structural and governance issues; <p>Identifies or advises a financially troubled business:</p> <ul style="list-style-type: none"> identifies a financially troubled business. 	<p>Below are financial management concepts as described in these Acts and regulations. These are applicable in the audit process and are subject to RGA's competence:</p> <ul style="list-style-type: none"> the various Treasuries; the various Revenue Funds; form and content of the budgets; the medium-term expenditure framework – a 3-year government expenditure planning document; the adjustment budgets; loan guarantees and other commitments, norms and standards; evaluate the following concepts about the audit function, compliance and applicability in specific practical situations: <ul style="list-style-type: none"> corporate management; strategic plans; annual budget circulars, formats for estimates of expenditure; revenue management; expenditure management; and banking, cash management and investment frameworks.
	<p>Knowledge Reference List</p> <ul style="list-style-type: none"> the function of financial management; risk and return; sources and forms of finance; and mergers, takeovers and divestitures. 	<p>Knowledge Reference List</p> <ul style="list-style-type: none"> PFMA; Treasury Regulations; and MFMA.
<p>Decision-making and Management Control</p>	<p>Identifies and analyses factors influencing the financial performance of an entity:</p> <ul style="list-style-type: none"> identifies management's information needs and the entity's key performance indicators; evaluates the design of the entity's responsibility accounting system; and analyses the financial performance of an entity and makes or evaluates recommendations for improvement. <p>Manages an entity's budgeting process and control system:</p> <ul style="list-style-type: none"> designs, prepares, analyses and monitors financial budgets; analyses and interprets budget variances; 	<p>Decision-making & Management Control is not part of the SAIGA competency framework. However, some of the aspects covered by the PFMA, Treasury Regulations, and the MFMA relate to the expected competencies of the prospective RGAs.</p> <p>Below are some of the decision-making and management control aspects as described in these Acts and regulations and their applicability in the audit process:</p> <ul style="list-style-type: none"> form and content of the budgets; the medium-term expenditure framework;

	<ul style="list-style-type: none"> • considers the applicability of a standard costing system and performs detailed variance analysis; • considers the applicability of cost management techniques; and • evaluates procurement processes. <p>Evaluates internal cost allocation and transfer pricing options:</p> <ul style="list-style-type: none"> • evaluates transfer pricing options between operational divisions; and • evaluates cost allocation options for service departments. <p>Analyses financial and other data to provide information for decision making:</p> <ul style="list-style-type: none"> • identifies and evaluates financial information relevant to business decisions; • identifies and analyses elements of business decisions subject to uncertainty, volatility or inaccuracy; and • identifies and evaluates the significance of the qualitative factors that impact the decision. <p>Identifies, develops and improves appropriate costing systems in order to meet the information requirements of the entity's control and decision-making processes:</p> <ul style="list-style-type: none"> • identifies appropriate costing systems and determines the appropriate assignment of costs to cost objects; and • develops and improves appropriate IT infrastructure needed to generate the necessary information. 	<ul style="list-style-type: none"> • the adjustment budgets; • accountability arrangements at Public Entities; • financial misconduct; • responsibilities relating to budgetary control; • reporting responsibilities, information to be submitted; • responsibilities when assets and liabilities are transferred; • criminal proceedings in respect of financial misconduct planning and budgeting; • expenditure management; and • supply chain management.
	<p>Knowledge Reference List</p> <ul style="list-style-type: none"> • cost accounting; • planning and control; and • decision making. 	<p>Knowledge Reference List</p> <ul style="list-style-type: none"> • PFMA; • Treasury Regulations; and • MFMA.
Taxation	<p>Analyses the taxpayer's tax profile and identifies general tax issues:</p> <ul style="list-style-type: none"> • Understands the taxpayer's tax profile <p>Prepares tax calculations and advises on tax matters per legal requirements:</p> <ul style="list-style-type: none"> • calculates normal tax; • calculates Value Added Tax (VAT); • calculates wealth taxes; • calculates other taxes in terms of the Income Tax Act; • identifies and discusses specific tax planning opportunities for taxpayers; • identifies and discusses the tax consequences associated with certain corporate transactions; and 	N/A – taxation is not one of the competency areas in the SAIGA's competency framework.

	<ul style="list-style-type: none"> • applies anti-avoidance legislation. <p>Practices effective tax administration:</p> <ul style="list-style-type: none"> • identifies standard compliance and filing requirements; • describes standard administrative requirements; • prepares information for compliance and responds to administrative requirements; • reviews and responds to assessments, reassessments and queries from SARS and prepares possible objections. <p>Knowledge reference list</p> <ul style="list-style-type: none"> • the taxpayer's tax profile and general tax issues; • tax calculations and legal requirements; and • tax administration. 	
Legislation & other regulations	<p>The various legislations are regarded as essential for prospective CA(SA)s to be competent on:</p> <ul style="list-style-type: none"> • Companies Act, no.1 of 2008; • Auditing Profession Act, no.26 of 2005; • Income Tax Act, no.58 of 1962; • Value Added Act, no. 89 of 1991; • King IV Code of Corporate Governance; and • SAICA and the IRBA Code of Professional Conduct. 	<p>The various legislations are regarded as necessary for prospective RGAs to be competent on:</p> <ul style="list-style-type: none"> • Constitution of the Republic of South Africa; • Public Audit Act; • Public Financial Management Act; • Municipal Financial Management Act; • Treasury Regulations; and • INTOSAI Code of Ethics.

APPENDIX B.1: INTERVIEW SCHEDULE (PRIVATE SECTOR AUDIT FIRMS)

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

Research Project for a Master of Accounting (MAcc)



PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES:

Interview Questions – Participant’s (Audit Firms) Copy

University of the Free State Ethical Clearance Approval No.: UFS-HSD2020/1350/3108

The purpose of the study is answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

The purpose of the semi-structured interviews with the participants, is to test the perceptions of the interviewees on the suitability of the (mostly) SAICA-aligned accountancy educational programmes for public sector accounting.

SECTION A: PARTICIPANTS’ GUIDE

1. To save time during the interview, please complete the biographical information (SECTION B) prior to the interview, if possible. It would be highly appreciated if you completed this and return it to the researcher before the actual interview. Alternatively, the researcher will collect this from you at the start of the interview.
2. Please reflect on high level questions (SECTION C) in anticipation of the interview.

In order for the interview to be effective and efficient, please consider and respond to the questions in SECTION B before the formal interview. These questions are not the actual interview questions, but provide a clear indication of the nature of the question areas that will be addressed during the actual interview.

SECTION B: PARTICULARS OF PARTICIPANTS' FIRM

1. Please answer all questions by indicating your choices with an X (unless otherwise indicated).

1.1. Nature of your firm:

Small		Medium		Mid-tier		Large	
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1.2. What is the size of your firm in terms of:

1.2.1 Number of Partners

1.2.2 Number of Staff (Trainees, Consulting staff, Managers and Senior Managers)

20 or less		21-50		51-100		101 and more	
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1.3 Please rank your firm's source of revenue (1 being the most income to 4 being the least of income)?

	1	2	3	4
Private sector Audit/Assurance				
Private sector Advisory/Consulting				
Public sector Advisory/Consulting				
Public sector contracted Audit/Assurance				
Other				

If other, please specify _____

1.4 What percentage of your staff are normally assigned:

	0% - 25%	26% - 50%	51% - 75%	75% - 100%
AGSA contracted audits				
Public sector consulting				

1.5 With regard to the nature of your firm's audit client base: Indicate (with an X) which of the following best applies to your firm:

- Public sector only
- Private sector only
- More clients from the public sector than from the private sector
- More clients from the private sector than from the public sector
- A balance of clients from both the public and private sector

1.6 In the last three years, to what extent has your firm:

Increased spending on staff training relating to public sector services?	
Decreased spending on staff training relating to public sector services?	
Spend about the same on staff training relating to public sector services	
NOT APPLICABLE / staff training costs were incurred as part of normal business operations with no specific allocation to public sector services rendered to clients.	

1.6.1. If you increased your spending on staff training related to public sector accountancy, please indicate the reasons for this increase (You can choose more than one option):

We expanded our business model to include more public sector accountancy work.	
We increased our spending as first-year intake is found to have a lack of knowledge about public sector accountancy work.	
We increased our spending on all client-facing staff (professional staff) in order to equip them with the knowledge pertaining to public sector accountancy work.	
NOT APPLICABLE	
Other reasons: Please explain	

1.6.2. If you decreased your spending on staff training related to public sector accountancy, please indicate the reasons for this decrease (You can choose more than one option):

We changed our business model to include less public sector accountancy work.	
We decreased our spending as first-year intake is found to have a sound knowledge about public sector accountancy work.	
We decreased our spending on all client-facing staff (professional staff) due to them being well equipped with the knowledge pertaining public sector accountancy work than before.	
NOT APPLICABLE	
Other reasons: Please explain	

1.7 SAICA vs SAIGA Competency Frameworks:

(a) Are you aware of the content of the SAIGA competency framework?	YES	
	NO	

(b) On a scale of 1-5 (5 = fully aware and 1 = not aware at all), please respond to the questions below:

	1	2	3	4	5
To what extent are you familiar with the similarities between the current SAICA competency framework and the SAIGA framework?					
To what extent are familiar with the differences between current SAICA competency framework and the SAIGA framework?					
To what extent are you aware of the proposed changes to the CA2025 competency framework and the inclusion of the public sector requirements in the draft document?					

(c) In your opinion, to what extent will the proposed changes in the CA2025 competency framework address the current level of public sector technical knowledge in the accounting profession? **Please elaborate in your answer**

--

1.8 On a scale of 1-5 (5 = fully informed and 1 = not informed at all), rate your own experience about being informed of the Public Sector Accountancy-specific knowledge at the following stages of your career:

	1	2	3	4	5
Upon completion of the academic programme (Bachelors' degree and CTA)					
My first public sector assignment					
My experience gained on more public sector assignments					

1.9 (a) In your opinion, what is the average level of your audit trainees' qualifications?

Indicate the percentage of your first year intake in the following categories	1st year Trainees	2nd Year Trainees	3rd Year Trainees
Percentage of trainee intake with no degree			

Percentage of trainee intake with a Bachelor's degree from a non-SAICA accredited University			
Percentage of trainee intake with a Bachelor's degree from a SAICA accredited University			
Percentage of trainee intake with a post-graduate qualification from a non-SAICA accredited University			
Percentage of trainee intake with a post-graduate qualification from a SAICA accredited University			
Percentage of trainee intake with other formal qualifications (e.g. a Diploma & BTech)			
Please explain other formal qualifications:			

1.9 (b) For each of the first-year intake categories, and on a scale of 1-5 (5 = fully prepared and 1 = not prepared at all), **rate your perceptions about the preparedness of your trainees at Year 1 - Year 3 of the training programme, for the public sector accountancy assignments that your firm undertakes.** Your considerations must be before your firm has provided any public sector-specific training to the trainees.

	1	2	3	4	5
Preparedness of first year trainees for public sector accountancy assignments					
First-year intake with no degree					
First-year intake with a Bachelor's degree from a non-SAICA accredited University					
First-year intake with a Bachelor's degree from a SAICA accredited University					
First-year intake with a post-graduate qualification from a non-SAICA accredited University					
First-year intake with a post-graduate qualification from a SAICA accredited University					
First-year intake with other accountancy qualifications (e.g. a Diploma & BTech)					
Preparedness of second year trainees for public sector accountancy assignments					
Second-year trainees with no degree					
Second-year trainees with a Bachelor's degree from a non-SAICA accredited University					
Second-year trainees with a Bachelor's degree from a SAICA accredited University					
Second-year trainees with a post-graduate qualification from a non-SAICA accredited University					
Second-year trainees with a post-graduate qualification from a SAICA accredited University					
Second-year trainees with other accountancy qualifications (e.g. a Diploma & BTech)					

	1	2	3	4	5
Preparedness of third year trainees for public sector accountancy assignments					
Third-year trainees with no degree					
Third-year trainees with a Bachelor's degree from a non-SAICA accredited University					
Third-year trainees with a Bachelor's degree from a SAICA accredited University					
Third-year trainees with a post-graduate qualification from a non-SAICA accredited University					
Third-year trainees with a post-graduate qualification from a SAICA accredited University					
Third-year trainees with other accountancy qualifications (e.g. a Diploma & BTech)					

Please note that the aim of the upcoming interview is to elicit and obtain as much information as possible on your perspective on the public sector accountancy education in South Africa. As such, there are no correct or incorrect answers; the aim is to understand your insights on the areas being investigated.

Should you wish to have a copy of the findings, a summary of the findings will be emailed to you on completion of the study.

Thank you for your time and contribution.

If you need to contact me for any reason, please feel free to do so via:

Email address: sitembele@mzaserve.co.za / jstera@gmail.com / sjames@wsu.ac.za

Cell number: 083 2377 850 / 047 502 2035

SECTION C: HIGH LEVEL OVERVIEW OF THE INTERVIEW QUESTIONS

To achieve the objective of this study, the focus of the interview will be on addressing the following questions:

1. (a) What do you take into consideration before assigning a staff member to a public sector engagement? **Probing for skills, knowledge, experience etc.**
(b) From your first-hand experience of the preparedness of the trainees when they join your firm, what are the gaps between what they have been taught at varsity and the necessary knowledge pertaining public sector?
2. In your view, do your new trainees understand how the public sector environment operates, and the applicability of the accountancy knowledge they have towards the public sector? *Which areas of public sector accountancy do you consider are important for them to know and be skilled at?*
3. In your view, how easy, or difficult, is it to transition from rendering private sector-based professional services to rendering public sector-based services? **Can you elaborate on your answer?**

4. The literature on this study has raised the notion that “public sector accountancy may be a specialist area” to what extent do you agree with this statement? **Please elaborate on your answer.**

5. In broad terms, what do you think should happen to the public sector accountancy education in South Africa in order to develop the unique knowledge that are needed in the public sector?

Depending on your answer above, can you further explain your answer.

6. **Proposed new CA2025 Competency Framework – Public Sector Accountancy**
(this question is only valid and relevant if the Participant is aware of the contents of developments relating to CA2025 Competency Framework)

- (a) In your opinion, what are the gaps (if any) in the proposed CA2025 SAICA competency framework when it comes to preparing prospective CA(SA)s for public sector-related services?

(b) In your experience with public sector related services, what technical knowledge do you wish you had when you started your career as an accountant? Does the proposed CA2025 Competency Framework address these technical knowledge areas?

APPENDIX B.2: INTERVIEW SCHEDULE (PUBLIC SECTOR)

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

Research Project for a Master of Accounting (MAcc)



PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES:

Interview Questions – Participant’s (in the Public Sector) Copy

University of the Free State Ethical Clearance Approval No.: UFS-HSD2020/1350/3108

The purpose of the study is answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

The purpose of the semi-structured interviews with the participants, is to test the perceptions of the interviewees on the suitability of the (mostly) SAICA-aligned accountancy educational programmes for public sector accounting.

SECTION A: PARTICIPANTS’ GUIDE

1. To save time during the interview, please complete the biographical information (SECTION B) prior to the interview, if possible. It would be highly appreciated if you completed this and return it to the researcher before the actual interview. Alternatively, the researcher will collect this from you at the start of the interview.
2. Please reflect on high-level questions (SECTION C) in anticipation of the interview.

In order for the interview to be effective and efficient, please consider and respond to the questions in SECTION B before the formal interview. These questions are not the actual interview questions, but provide a clear indication of the nature of the question areas that will be addressed during the actual interview.

SECTION B: PARTICULARS OF PARTICIPANTS' DEPARTMENT

1. Please answer all questions by indicating your choices with an X (unless otherwise indicated).

1.1 Number of Staff in the CFO's/Chief Director's Office (Clerks /Interns, State Accountants, Senior State Accountants, Assistant Directors, Deputy Directors, Directors including the CFO/Chief Director)

20 or less		21-50		51-100		101 and more	
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1.2 When new staff (specifically, those from the private sector or graduates from a University) join your Finance Unit (Directorate), how is their transition in terms of the technical knowledge from private sector's to public sector accountancy content (**1 very easy** and **5 very difficult**).

	1	2	3	4	5
The transition					

1.2.1. For the answer provided above, **please elaborate or explain the contributing factors** to the level of transition from private sector accountancy to public sector accountancy:

1.3 In your Unit (Directorate):

	Yes	No
• has there ever been a CA(SA) employed?		
• are there currently a CA(SA)s employed?		

1.3.1 **Before the work experience gained over the years**, according to your opinion, what were the gaps in their (CA(SA)) knowledge or understanding of the public sector accountancy?

Please elaborate on your responses to the question.

1.3.2 If you answered NO above, please explain why no CA(SA) is appointed in your Unit (Directorate)

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2. **University Chartered Accountancy Programmes vs public sector:**

(a) On a scale of 1-5 (5 = fully and 1 = not at all), please respond to the questions below:

	1	2	3	4	5
To what extent do the University chartered accountancy programmes equip students with public sector accountancy content?					
To what extent are the new staff who join your Unit – either directly from Universities or from the Private Sector – knowledgeable about public sector accountancy content?					

(b) In your opinion, to what extent do the university accountancy programmes address the current level of public sector technical skills necessary in the staff duties? **Please elaborate in your answer**

--

3. On a scale of 1-5, rate your own experience about being informed of the Public Sector Accountancy-specific knowledge at the following stages of your career (5 = fully informed and 1 = not informed at all):

	1	2	3	4	5
Upon completion of the academic programme [Bachelors' degree, including CTA (if applicable)]					
My first public sector assignment					
My experience gained on more public sector assignments after 1-3 years (Service-based experience)					
My experience gained on more public sector assignments) after 3-5 years (Service-based experience					

4. (a) In your opinion, what is the average level of your staff qualifications?

Indicate the percentage of your staff in the following categories	Accounting Clerks (Interns)	State Accountants	Senior State Accountants	Assistant Directors	Deputy Directors	Directors
Percentage of staff with no degree						
Percentage of staff with a Bachelor's (Accountancy) degree from a non-SAICA accredited University						
Percentage of staff with a Bachelor's (Accountancy) degree from a SAICA accredited University						
Percentage of staff with a post-graduate (Accountancy) qualification from a non-SAICA accredited University						
Percentage of staff with a post-graduate (Accountancy) qualification from a SAICA accredited University						
Percentage of staff with other formal (Accountancy) qualifications (e.g. a Diploma & BTech)						
Please explain other formal qualifications:						

(b) For each of the staff categories, and on a scale of 1-5 (5 = fully prepared and 1 = not prepared at all), **rate your perceptions about the preparedness of your staff for the public sector accountancy assignments that your Directorate (Unit) undertakes.** Your considerations must be before your Directorate (Unit) has provided any public sector-specific training to the staff. **Note:** *The positions for Deputy Director and Director have been removed for this question due to them being at high rank where the public sector experience would have rendered the officials fully knowledgeable of the public sector.*

Clerks (Interns)	1	2	3	4	5
Clerks (Interns) intake with no degree					
Clerks (Interns) intake with a Bachelor's degree from a non-SAICA accredited University					
Clerks (Interns) intake with a Bachelor's degree from a SAICA accredited University					
Clerks (Interns) intake with a post-graduate qualification from a non-SAICA accredited University					
Clerks (Interns) intake with a post-graduate qualification from a SAICA accredited University					
Clerks (Interns) intake with other accountancy qualifications (e.g. a Diploma & BTech)					
State & Senior State Accountants	1	2	3	4	5
State & Senior State Accountants with no degree					
State & Senior State Accountants with a Bachelor's degree from a non-SAICA accredited University					
State & Senior State Accountants with a Bachelor's degree from a SAICA accredited University					
State & Senior State Accountants with a post-graduate qualification from a non-SAICA accredited University					
State & Senior State Accountants with a post-graduate qualification from a SAICA accredited University					
State & Senior State Accountants with other accountancy qualifications (e.g. a Diploma & BTech)					
Assistant Directors	1	2	3	4	5
Assistant Directors with no degree					
Assistant Directors with a Bachelor's degree from a non-SAICA accredited University					
Assistant Directors with a Bachelor's degree from a SAICA accredited University					
Assistant Directors with a post-graduate qualification from a non-SAICA accredited University					
Assistant Directors with a post-graduate qualification from a SAICA accredited University					
Assistant Directors with other accountancy qualifications (e.g. a Diploma & BTech)					

Please note that the aim of the upcoming interview is to elicit and obtain as much information as possible on your perspective on the public sector accountancy education in South Africa. As such, there are no correct or incorrect answers; the aim is to understand your insights on the areas being investigated.

Should you wish to have a copy of the findings, a summary of the findings will be emailed to you on completion of the study.

Thank you for your time and contribution.

If you need to contact me for any reason, please feel free to do so via:

Email address: sitembele@mzaserve.co.za / jstera@gmail.com / sjames@wsu.ac.za

Cell number: 083 2377 850 / 047 502 203

SECTION C: HIGH LEVEL OVERVIEW OF THE INTERVIEW QUESTIONS

To achieve the objective of this study, the focus of the interview will be on addressing the following questions:

1. (a) *What do you take into consideration before appointing a staff member to a public sector engagement? **Probing for skills, knowledge, experience etc.***

(b) From your first-hand experience of the preparedness of the new staff members (**with no previous working or education background of the public sector accountancy**) when they join your Directorate (Unit), what are the gaps between what they have been taught at varsity and the necessary knowledge pertaining public sector?

2. *In your view, do your new staff members (as noted in 1(b)) understand how the public sector environment operates, and the applicability of the accountancy knowledge they have towards the public sector? Which areas of public sector accountancy do you consider are important for them to know and be skilled at?*

3. *In your view, how easy, or difficult, is it to transition from rendering private sector-based professional services to rendering public sector-based services? **Can you elaborate on your answer?***

4. *The literature on this study has raised the notion that “**public sector accountancy may be a specialist area**” to what extent do you agree with this statement? Please elaborate on your answer.*

5. *In your opinion, what are the main contributing factors to the current lack of knowledge and skills in public sector accountancy?*

6. *Universities and the Public Sector Accountancy Education*

- (a) If you were to address the HODs/Directors of Schools of Accounting on public sector accountancy education, in broad terms, what are the 5 things that they need to focus on to address the problems in the public-sector accountancy knowledge and skills in SA? **Can you elaborate on your answer?**

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(b)

Are you familiar with the SAICA Competency Framework?	YES	
	NO	

(c) If answered (YES) above - In your opinion, what are the gaps in the current SAICA competency framework when it comes to preparing prospective CA(SA)s for public sector-related service? *(If answered NO above, this question is not relevant)?*

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(d) In your opinion, what are the gaps in the current SAICA competency framework (*as reflected from the university accountancy programmes*) when it comes to preparing prospective CA(SA)s for public sector-related service? *(If answered NO in question 6(b), this question is not relevant)*

Reflect on this question, drawing from your extensive experience in public sector financial management, and having worked with some CA(SA)s.

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(e) In your experience with public sector related services, what technical knowledge do you wish you had when you started your career as an accountant?/What technical knowledge do you want universities to spend more time on during undergraduate vs post-graduate studies?

Reflect on this question, drawing from your extensive experience in public sector financial management, from when you joined the public service.

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APPENDIX B.3: INTERVIEW SCHEDULE (INDEPENDENT ACCOUNTANCY PROFESSIONAL)

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

Research Project for a Master of Accounting (MAcc)



PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES:

Interview Questions –Participant's (Independent Accountancy Professional) Copy

University of the Free State Ethical Clearance Approval No.: UFS-HSD2020/1350/3108

The purpose of the study is to answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

The purpose of the semi-structured interviews with the participants, is to test the perceptions of the interviewees on the suitability of the (mostly) SAICA-aligned accountancy educational programmes for public sector accounting.

SECTION A: PARTICIPANTS' GUIDE

- 1. To save time during the interview, please complete the biographical information (SECTION B) before the interview, if possible. It would be highly appreciated if you completed this and return it to the researcher before the actual interview. Alternatively, the researcher will collect this from you at the start of the interview.*
- 2. Please reflect on high-level questions (SECTION C) in anticipation of the interview.*

In order for the interview to be effective and efficient, please consider and respond to the questions in SECTION B before the formal interview. These questions are not the actual interview questions, but provide a clear indication of the nature of the question areas that will be addressed during the actual interview.

SECTION B: PARTICULARS OF PARTICIPANTS' FIRM

- *For this interview schedule, "accountancy" is defined as an overall/ all-encompassing term for disciplines within the accounting field (audit, financial reporting, tax, auditing, governance, etc.). Audit and Advisory are in the*

1.1. Nature of the firm you worked for:

Small		Medium		Mid-tier		Large	
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1.2. Number of years as an Audit Partner

1.2.1 *Number of Staff (Trainees, Consulting staff, Managers and Senior Managers) that worked under you*

20 or less		21-50		51-100		101 or more	
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1.2.2 Please rank your previous firm's source of revenue (**1 being the most income to 4 being the least of income**)?

	1	2	3	4
Private sector Audit/Assurance				
Private sector Advisory/Consulting				
Public sector Advisory/Consulting				
Public sector contracted Audit/Assurance				
Other				

If other, please specify _____

1.3 *What percentage, on an annual basis, of your staff were normally assigned to:*

	0% - 25%	26% - 50%	51% - 75%	75% - 100%
AGSA contracted audits				

Public sector consulting				
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1.4 SAICA vs SAIGA Competency Frameworks:

(a) Are you aware of the content of the SAIGA competency framework?	YES	
	NO	

(b) On a scale of 1-5 (5 = fully aware and 1 = not aware at all), please respond to the questions below:

	1	2	3	4	5
To what extent are you familiar with the similarities between the current SAICA competency framework and the SAIGA framework?					
To what extent are familiar with the differences between current SAICA competency framework and the SAIGA framework?					
To what extent are you aware of the proposed changes to the CA2025 competency framework and the inclusion of the public sector requirements in the draft document?					

(c) In your opinion, to what extent will the proposed changes in the CA2025 competency framework address the current level of public sector technical knowledge in the accounting profession? **Please elaborate in your answer**

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1.5 On a scale of 1-5 (5 = fully informed and 1 = not informed at all), rate your own experience about being informed of the Public Sector Accountancy-specific knowledge at the following stages of your career:

	1	2	3	4	5
Upon completion of the academic programme (Bachelors' degree and CTA)					
My first public sector assignment					
My experience gained on more public sector assignments					

1.6 For each of the categories, and on a scale of 1-5 (5 = fully prepared and 1 = not prepared at all), **rate your perceptions about the preparedness of these trainees at their first exposure or assignment to public sector accountancy work.** Your considerations must be before any public sector-specific training has been provided to the trainees.

	1	2	3	4	5
Trainees with no degree					

Trainees with a Bachelor's degree from a non-SAICA accredited University					
Trainees with a Bachelor's degree from a SAICA accredited University					
Trainees with a post-graduate qualification from a non-SAICA accredited University					
Trainees with a post-graduate qualification from a SAICA accredited University					
Trainees with other accountancy qualifications (e.g. a Diploma & BTech)					

Please note that the aim of the upcoming interview is to elicit and obtain as much information as possible on your perspective on the public sector accountancy education in South Africa. As such, there are no correct or incorrect answers; the aim is to understand your insights on the areas being investigated.

Should you wish to have a copy of the findings, a summary of the findings will be emailed to you on completion of the study.

Thank you for your time and contribution.

If you need to contact me for any reason, please feel free to do so via:

Email address: sjames@wsu.ac.za / sitembele@mzaserve.co.za / jstera@gmail.com /

Cell number: 083 2377 850 / 047 502 2035

SECTION C: HIGH LEVEL OVERVIEW OF THE INTERVIEW QUESTIONS

To achieve the objective of this study, the focus of the interview will be on addressing the following questions:

1. (a) *What did you take into consideration before assigning a staff member to a public sector engagement? **Probing for skills, knowledge, experience etc.***
(b) *Reflecting from your first-hand experience of the preparedness of the trainees when they joined your firm, what were the gaps between what they have been taught at an University and the necessary knowledge pertaining public sector?*
2. *In your view, do new trainees understand how the public sector environment operates, and the applicability of the accountancy knowledge they have towards the public sector? Which areas of public sector accountancy do you consider are important for them to know and be skilled at?*
 - *In your view, how easy, or difficult, is it for trainees to transition from rendering private sector-based professional services to rendering public sector-based professional services? **Can you elaborate on your answer?***

3. *The literature on this study has raised the notion that "public sector accountancy may be a specialist area" to what extent do you agree with this statement? **Please elaborate on your answer.***

4. *In broad terms, what do you think should happen to the public sector accountancy education in South Africa in order to develop the unique knowledge that is needed in the public sector?*

Depending on your answer above, can you further explain your answer.

5. Proposed new CA2025 Competency Framework – Public Sector Accountancy

(this question is only valid and relevant if the Participant is aware of the contents of developments relating to CA2025 Competency Framework)

(a) In your opinion, what are the gaps in the proposed CA2025 SAICA competency framework when it comes to preparing prospective CA(SA)s for public sector-related services?

(b) In your experience with public sector-related services, what technical knowledge do you wish you had when you started your career as an accountant? Does the proposed CA2025 Competency Framework address these technical knowledge areas?

APPENDIX B.4: INTERVIEW SCHEDULE (AUDITOR GENERAL)

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

Research Project for a Master of Accounting (MAcc)



PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES:

Interview Questions – Auditor General Participant's Copy

University of the Free State Ethical Clearance Approval No.: UFS-HSD2020/1350/3108

The purpose of the study is to answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

The purpose of the semi-structured interviews with the participants, is to test the perceptions of the interviewees on the suitability of the (mostly) SAICA-aligned accountancy educational programmes for public sector accounting.

SECTION A: RESPONDENTS' GUIDE

- To save time during the interview, please complete the biographical information (SECTION B) before the interview, if possible. It would be highly appreciated if you completed this and return it to the researcher before the actual interview. Alternatively, the researcher will collect this from you at the start of the interview.*
- Please reflect on high-level questions (SECTION C) in anticipation of the interview.*

In order for the interview to be effective and efficient, please consider and respond to the questions in SECTION B before the formal interview. These questions are not the actual interview questions, but provide a clear indication of the nature of the question areas that will be addressed during the actual interview.

SECTION B: PARTICULARS OF 'AUDITOR GENERAL

1. Please answer all questions by indicating your choices with an X (unless otherwise indicated).

1.1. What is the size of the Auditor General (in your Region) in terms of:

1.1.1 Number of Executive Business Unit Leader (Partner) and Senior Managers

1.1.2 Number of Staff (Trainees, Consulting staff and Managers)

20 or less		21-50		51-100		101 and more	
------------	--	-------	--	--------	--	--------------	--

1.2 Please rank your source of revenue (1 being the most income to 4 being the least of income)?

	1	2	3	4
Parliamentary Allocation				
Public sector Advisory/Consulting				
Public sector External Audit				
Other				

1.3 With regard to the level of extra support that your business unit has to provide to the contracted-out public sector professional services to private sector firms: Indicate (with an X) which of the following best applies to your firm:

The private sector firms need significant technical support from AGSA.	
The private sector firms are at times able to resolve the technical issues (queries) without much AGSA support.	
The private sector firms are most of the times able to resolve the technical issues (queries) without AGSA support.	

1.4 On a scale of 1-5 (5 = fully informed and 1 = not informed at all), rate your own experience about being informed of the Public Sector Accountancy requirements at the following stages of your career:

	1	2	3	4	5
Upon the academic programme [Bachelors' degree, including CTA]					
My first public sector assignment					
My experience gained on more public sector assignments					

1.5 What is the average level of your audit trainees' qualifications?

Indicate the percentage of your first year intake in the following categories	1st year Trainees	2nd Year Trainees	3rd Year Trainees
Percentage of trainee intake with no degree			
Percentage of trainee intake with a Bachelor's degree from a non-SAICA accredited University			
Percentage of trainee intake with a Bachelor's degree from a SAICA accredited University			
Percentage of trainee intake with a post-graduate qualification from a non-SAICA accredited University			
Percentage of trainee intake with a post-graduate qualification from a SAICA accredited University			
Percentage of trainee intake with other formal qualifications (e.g. a Diploma & BTech)			
Please explain other formal qualifications:			

1.6 For each of the categories, and on a scale of 1-5 (5 = fully prepared and 1 = not prepared at all), **rate your perceptions about the preparedness of these trainees at their first exposure or assignment to public sector accountancy work.** Your considerations must be before your office has provided any public sector-specific training to the trainees.

	1	2	3	4	5
Preparedness of first year Audit trainees for public sector accountancy assignments					
Trainee intake with no degree					
Trainee intake with a Bachelor's degree from a non-SAICA accredited University					
Trainee intake with a Bachelor's degree from a SAICA accredited University					
Trainee intake with a post-graduate qualification from a non-SAICA accredited University					

Trainee intake with a post-graduate qualification from a SAICA accredited University					
Trainees with other accountancy qualifications (e.g. a Diploma & BTech)					

1.7 SAICA vs SAIGA Competency Frameworks:

(a) Are you aware of the content of the SAIGA competency framework?	YES	
	NO	

- (b) On a scale of 1-5 (5 = fully aligned and 1 = not aligned at all), how well is the following technical competencies in the SAICA competency framework aligned to the SAIGA framework:

	1	2	3	4	5
Strategy					
Risk management					
Governance					
Accounting & External Reporting					
External Auditing (Assurance)					
Financial Management					
Decision-making & Management control					
Taxation					
Legislation & other regulations					

- (c) On a scale of 1-5 (5 = fully aware and 1 = not aware at all), please respond to the questions below:

	1	2	3	4	5
To what extent are you familiar with the similarities between the current SAICA competency framework and the SAIGA framework?					
To what extent are familiar with the differences between current SAICA competency framework and the SAIGA framework?					
To what extent are you aware of the proposed changes to the CA2025 competency framework and the inclusion of the public sector requirements in the draft document?					

- (d) In your opinion, to what extent will the proposed changes in the CA2025 competency framework address the current level of public sector technical knowledge in the accounting profession? **Please elaborate on your answer**

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Please note that the aim of the upcoming interview is to elicit and obtain as much information as possible on your perspective on the public sector accountancy education in South Africa. As such, there are no correct or incorrect answers; the aim is to understand your insights on the areas being investigated.

Should you wish to have a copy of the findings, a summary of the findings will be emailed to you on completion of the study.

Thank you for your time and contribution.

If you need to contact me for any reason, please feel free to do so via:

Email address: sitembele@mzaserve.co.za / jstera@gmail.com / sjames@wsu.ac.za

Cell number: 083 2377 850 / 047 502 2035

SECTION C: HIGH LEVEL OVERVIEW OF THE INTERVIEW QUESTIONS

To achieve the objective of this study, the focus of the interview will be on addressing the following questions:

1. (a) *What do you consider enhances your staff's **ability** to render competent services to the public sector clients?*

□ ***Ability:** refers to having the required knowledge, skills and availability of all resources to provide these services.*

(b) *From your first-hand experience of the preparedness of the trainees when they join your firm, what are the gaps between what they have been taught at an University and the necessary knowledge pertaining public sector?*

2. *In your view, do your new trainees understand how the public sector environment operates, and the applicability of the accountancy knowledge they have towards the public sector? Which areas of public sector accountancy do you consider are important for them to know and be skilled at?*

3. In your view, how easy, or difficult, is it for trainees to transition from rendering private sector-based professional services to rendering public sector-based professional services? **Can you elaborate on your answer?**

4. The literature on this study has raised the notion that "public sector accountancy may be a specialist area" to what extent do you agree with this statement? **Please elaborate on your answer.**

5. In broad terms, what do you think should happen to the public sector accountancy education in South Africa in order to develop the unique knowledge that is needed in the public sector?

Depending on your answer above, can you further explain your answer.

6. Proposed new CA2025 Competency Framework – Public Sector Accountancy
(this question is only valid and relevant if the Participant is aware of the contents of developments relating to CA2025 Competency Framework)

(a) In your opinion, what are the gaps in the proposed CA2025 SAICA competency framework when it comes to preparing prospective CA(SA)s for public sector-related services?

(b) In your experience with public sector-related services, what technical knowledge do you wish you had when you started your career as an accountant? Does the proposed CA2025 Competency Framework address these technical knowledge areas?

APPENDIX B.5: INTERVIEW SCHEDULE (UNIVERSITIES)

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

Research Project for a Master of Accounting (MAcc)



PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES:

Interview Questions – Universities’ participant’s Copy

University of the Free State Ethical Clearance Approval No.: UFS-HSD2020/1350/3108

The purpose of the study is to answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

The purpose of the semi-structured interviews with the participants, is to test the perceptions of the interviewees on the suitability of the (mostly) SAICA-aligned accountancy educational programmes for public sector accounting.

SECTION A: PARTICIPANTS’ GUIDE

1. To save time during the interview, please complete SECTION B and reflect on high-level questions (SECTION C) in anticipation of the interview.

SECTION B: PARTICULARS OF PARTICIPANTS’ DEPARTMENT AND SELF-ADMINISTERED QUESTIONS

This section of the research study includes interviews with the HODs of both Accounting and Public Administration academic departments. The questions that are posed to the participants are based on the responses from the interview with role-

For this interview schedule, “accountancy” is defined as an overall/all-encompassing term for disciplines within the accounting field (audit, financial reporting, tax, auditing, governance, etc.). Audit and Advisory are in the context of accountancy.

1. Please answer all questions by indicating your choices with an X (unless otherwise indicated).

1.1 Size of the Department of Accounting in terms of the following:

(a) Staff members:

1 - 10		11-20		21 and more	
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(b) Student members (in Accountancy related programmes):

300 - 500		501 – 1000		1 000 and more	
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1.2 Nature of Accounting Programmes offered in your Department (including a sister department within your School of Accounting)

Diploma & BTech (Advanced Diploma) programmes	
SAICA-accredited Bachelor’s Degree	
SAICA-accredited Postgraduate Diploma in Accounting (CTA)	
Public Sector Accountancy Programme	
Short Learning Programmes (SLPs) in Public Sector Accountancy	
Other postgraduate Accountancy Programmes	

Please elaborate further if relevant/necessary

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1.3

Does your Department or a related Accountancy Department within your School of Accounting, plan to offer a programme with a specialization or focus on Public Sector Accountancy?	YES	
	NO	

Please elaborate on your response above :

*2. Interviews with the private and public sector participants indicated the problems/aspects listed below as possible problems in public sector accountancy that needs to be addressed. On a scale of 1 to 5 (1 = **fully disagree**, 5 = **fully agree**), indicate to what extent you agree with these aspects:*

	1	2	3	4	5
Lack of professionalism					
Lack of response to reasonable requests for information					
Unethical behaviour					
Lack of understanding of the role of the auditor					
Lack of understanding of own responsibility for compliance with laws and regulations					
Lack of knowledge about basic public sector terminology					
Lack of understanding of how economic conditions relate to the fiscus and public sector finances					
Poor work ethic					
Lack of understanding of internal controls					
Lack of people management skills					
Lack of accountancy knowledge (public sector)					
Lack of leadership					

SECTION C: PARTICULARS OF PARTICIPANTS' DEPARTMENT AND INTERVIEW QUESTIONS FOR DISCUSSION DURING THE INTERVIEW

1. What are your perceptions on the Public sector accountancy needs and how do you think the Universities can address those.

2. In your opinion, to what extent do the university accountancy programmes address the current level of public sector technical skills necessary in the staff duties?

3. To what extent does the Accounting and Public Administration departments liaise/work together in the design of accountancy programs which address Public Sector accountancy needs?

3.1 Please elaborate and provide more details on your response above.

4. **Development of Public Sector Accountancy Specialism Programme:**

There is a view from the research participants from private sector professional services firms and the AGSA **that there is a room for a public sector accountancy specialization in the undergraduate Bachelor's degree programmes in accounting.** This proposed programme should be focused on the development of skilled and professional accountants in public sector entities (such as Municipalities and Departments).

- (a) On a scale of 1-5 (**5 = fully and 1 = not at all**), please respond to the questions below:

	1	2	3	4	5
To what extent do you agree with the above view?					
To what extent would you support the development of such a programme?					

- (b) **Regardless of your responses above, Please elaborate in your answer**

- c) To what extent are other stakeholders, such as the private sector professional services firms, AGSA and the government departments and municipalities included in the design of your accountancy related degrees?

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5. There is a view that Public Sector Accountancy is the same as Public Administration, and that accountancy programmes do not need to address the public sector area separately. This view also propose that public administration training is sufficient to address the needs of public sector accountancy knowledge.

	Yes	No
Do you agree with this view?		

5.1 Please elaborate and provide more details on your response above.

--

6. The literature on this study has raised the notion that “**public sector accountancy maybe a specialist area**”. Some participants seem to share this view – to what extent do you agree with this view? Please elaborate on your answer.

--

7. In broad terms, what do you think should happen to the public sector accountancy education in South Africa in order to address the negative issues that are reported in the public sector?

Please elaborate and provide more details on your response above

--

8. On a scale of 1-5 (5 = fully aware and 1 = not aware at all), please respond to the questions below:

	1	2	3	4	5
To what extent are you aware of the proposed changes to the CA2025 competency framework and the inclusion of the public sector requirements in the draft document?					

- 8.1 Another view expressed by some private sector practitioners was that SAICA and the universities through the CA(SA) programme are trying to be **everything to everyone**. The view was expressed that SAICA should rather focus and not dilute the quality of the CA(SA) qualification widening the scope with specialized content.

Would you share what your views are based on the above statement? **Please elaborate on your answer**

- 8.2 In your opinion, to what extent will the proposed changes in the CA2025 competency framework address the current level of public sector technical knowledge in the accounting profession? **Please elaborate in your answer**

9. Some practitioners from the private sector firms have expressed the view that the problems in the public sector environment are not necessarily caused by the absence of CA(SA)s in the leadership positions (CFOs and Finance Managers) but *rather as a result of lack of skilled accountants in the Budget & Treasury Offices of the departments and municipalities*.

Considering your answers in Question 2 under Section B can you elaborate on your answers?

Please note that the upcoming interview aims to elicit and obtain as much information as possible on your perspective on the public sector accountancy education in South Africa. As such, there are no correct or incorrect answers; the aim is to understand your insights on the areas being investigated.

Should you wish to have a copy of the findings, a summary of the findings will be emailed to you on completion of the study.

Thank you for your time and contribution.

If you need to contact me for any reason, please feel free to do so via:

Email address: sitembele@mzaserve.co.za / jstera@gmail.com / sjames@wsu.ac.za

Cell number: 083 2377 850 / 047 502 203

APPENDIX C.1: CONSENT LETTER (PRIVATE SECTOR AUDIT FIRMS)



RESEARCH STUDY INFORMATION LEAFLET AND CONSENT FORM

Attention: Audit Partner

Address:

DATE

September 2020

TITLE OF THE RESEARCH PROJECT

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

PRINCIPLE INVESTIGATOR/RESEARCHER(S) NAME(S) AND CONTACT NUMBER(S):

Sitembele James (Student)	2017437316	083 2377 850 / 047 502 2035
Cornelie Crous (Supervisor)	Staff number: 0766733	051 401 9017
Hanli Joubert (Co-Supervisor)	Staff number: 0812735	051 401 9004

FACULTY AND DEPARTMENT:

Faculty of Economic and Management Sciences
School of Accountancy

STUDY LEADER(S) NAME AND CONTACT NUMBER:

Cornelie Crous
051 401 9017

WHAT IS THE AIM/PURPOSE OF THE STUDY?

According to the Southern African Institute of Government Auditors' (SAIGA) position paper (SAIGA, 2006:2), South Africa generally experiences skills shortages at many levels of sectors and industries, with certain industries and sectors negatively affected. An inference exists that universities are biased towards a private sector accounting curriculum and that the public sector is not included in the curricula of accounting programmes in the financial education of accounting students (Southern African Institute of Government Auditors [SAIGA], 2006:3). Prithiraj (2015:1) concurs, stating that universities are not putting public sector into the minds of accounting students and that this leads to a shortage of financial management graduates joining the public sector. Gloeck (2006:32) argues that South African universities are preoccupied with the education of chartered accountants for SAICA.

Preparing accountants for SAICA is a highly profitable initiative for these universities; after being trained, these chartered accountants flock to the private sector and the public sector is left wanting (Gloeck, 2006:32). Gloeck's argument can be supported by the results of many surveys that have been conducted by SAICA on listed companies in the Johannesburg Stock Exchange (JSE). These have repeatedly shown chartered accountancy to be a dominant and highly regarded profession (Gloeck, 2006:32). The purpose of the study is answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

WHO IS DOING THE RESEARCH?

I am Sitembele James, a full research master student in accounting at the University of the Free State (UFS). I am currently a full-time academic at the Walter Sisulu University (WSU). While I am a chartered accountant, I have a special research interest in public sector accountancy. I am doing this study as part of my postgraduate qualification for use towards research in the Department of Accounting at WSU. This study will help me fulfill my employer expectations in terms of research capacity development within the Department.

HAS THE STUDY RECEIVED ETHICAL APPROVAL?

This study has received approval from the Research Ethics Committee of UFS. A copy of the approval letter can be obtained from the researcher.

Approval number: UFS-HSD2020/1350/3108

WHY ARE YOU INVITED TO TAKE PART IN THIS RESEARCH PROJECT?

In order to understand the complexities and unique needs of the public sector, and also to gain more insight into the research matter, your views as the Senior Partner in one of the medium to large professional services firms in the Eastern Cape, are regarded an invaluable to the research project. Particularly because your firm participates in the audit work that is contracted out by the Auditor General of South Africa, who participates in the public sector accountancy - it is believed that your input will add value to the research process. The study's findings will assist in getting Universities to consider the views of the participants - which included the CFOs of the Public Sector Institutions, Senior Manager at AGSA, Private Sector Audit Firms, HODs of Departments of Accounting and Public Administration- which may influence the manner in which the Universities respond to the educational needs of the public sector accountancy.

Your involvement in this study will be in the form of a participant – you will participate in a semi-structured interview by responding (you will provide consent) to few questions that will be posed to you. The responses will be used as part of the data that will be used to generate overall findings of the study.

WHAT IS THE NATURE OF PARTICIPATION IN THIS STUDY?

In order to gain insights into the research question, we would like to have a 60-minute semi-structured interview with you, or one of the other Audit Directors or Senior Managers of your firm – ideally one who has worked on public sector projects, having supervised staff members working on public sector

projects. All responses will be treated in the strictest confidence – the details of which will be explained prior to the interview being undertaken. The study and procedures therein involve no personal risk to you or any of your staff members. The information and responses provided will be used solely for the purposes of this research. Data collected during the interviews will be safely kept by the researcher and only accessed by the researcher and supervisor for research purposes. The names of the participants and their Institutions will not be mentioned in the study. The study will report on the overall results of the research and the data will not be linked to a specific participant or firm.

CAN THE PARTICIPANT WITHDRAW FROM THE STUDY?

Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever. You will not have to provide reasons for your withdrawal. Your withdrawal will not adversely affect your existing relationship (if any) with the Faculty of Economic and Management Sciences at the University of the Free State.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

You will not be financially compensated or rewarded for participating in this study. Your participation will provide a valuable insight into the research subject and will assist regulators (SAICA, SAIGA etc) and universities for further development on accounting education matters, specifically as they pertain to public sector accountancy.

WHAT IS THE ANTICIPATED INCONVENIENCE OF TAKING PART IN THIS STUDY?

Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you or your firm. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the professional services firms in the Eastern Cape, including your firm. All efforts are being made to ensure that no name is mentioned and that random names will be assigned to the participants, for example, Participant A, from Institution A. Furthermore, your participation will lead to a loss of work time – but this inconvenience will be addressed by making an appointment that is most convenient with you.

WILL WHAT I SAY BE KEPT CONFIDENTIAL?

As mentioned above – your name will not feature in the findings / research report. As part of research ethics, we are not allowed to divulge your details and therefore have to keep your details confidential. Your answers will be given a fictitious code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. The researcher (Sitembele James) and research supervisors (Cornelie Crous and Hanli Joubert) will have access to the data. These are all bound by the university's research ethics guidelines and policies. Furthermore, Sitembele James and Cornelie Crous are CA(SA)s who are bound by the SAICA Code of Professional Conduct. Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber (researcher) and external coder (External Examiner). Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records. Please note that your anonymous data may be used for other purposes, e.g. research report, journal articles, conference presentation, etc. A

report of the study may be submitted for publication, but individual participants will not be identifiable in such a report as has been mentioned above. Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever.

HOW WILL THE INFORMATION BE STORED AND ULTIMATELY DESTROYED?

The interviews will be conducted by electronic means; via Microsoft Teams, Zoom, Skype or Telephonically, and therefore no hard copies of the answers will be stored by the researcher. Any data that relates to the interviews conducted will be kept on a password-protected electronic means for a period of five years for future research or academic purposes. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Beyond the prescription period of the research project, the information may be destroyed by either permanently deleting it or shredding the physical copies. As mentioned above – there may be an inconvenience with being involved in this research study: in that valuable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you or your firm. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person reading the research report may be able to link the findings of the study to the professional services firms in the Eastern Cape, including your firm (BDO).

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you or BDO. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person reading the research report may be able to link the findings of the study to the participants.

HOW WILL THE PARTICIPANT BE INFORMED OF THE FINDINGS/RESULTS OF THE STUDY?

If you would like to be informed of the final research findings, please contact Sitembele James on 047 502 2035 / 083 2377 850 or via email: sjames@wsu.ac.za. There is no time limit to your access to the results of this study. Every attempt will be made to provide the research findings to you when you make the request. Should you have concerns about the way in which the research has been conducted, you may contact the Research Supervisor (Cornelie Crous). All inconveniences have been outlined above – that you may experience as a result of your involvement on this research project.

Thank you for taking time to read this information sheet and for participating in this study.

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet. I have had sufficient opportunity to ask questions and am prepared to participate in the study. I understand that my participation is voluntary and that I am free to withdraw at any time without penalty. I am aware that the findings of this study will be anonymously processed into a research report, journal publications and/or conference proceedings.


I agree to the recording of the semi-structured interviews.

I have received a signed copy of the informed consent agreement.

Full Name of Participant: _____

Signature of Participant: _____ Date: _____

Full Name(s) of Researcher: **Sitembele James** (research student)

Signature of Researcher: 

Date: 4 September 2020

APPENDIX C.2: CONSENT LETTER (PARTICIPANTS IN THE PUBLIC SECTOR)



RESEARCH STUDY INFORMATION LEAFLET AND CONSENT FORM

Address:

**Associate General Accountant and a Senior Official at an EC Provincial Department
Eastern Cape**

DATE

October 2020

TITLE OF THE RESEARCH PROJECT

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

PRINCIPLE INVESTIGATOR/RESEARCHER(S) NAME(S) AND CONTACT NUMBER(S):

Sitembele James (Student)	2017437316	083 2377 850 / 047 502 2035
Cornelie Crous (Supervisor)	Staff number: 0766733	051 401 9017
Hanli Joubert (Co-Supervisor)	Staff number: 0812735	051 401 9004

FACULTY AND DEPARTMENT:

Faculty of Economic and Management Sciences
School of Accountancy

STUDY LEADER(S) NAME AND CONTACT NUMBER:

Cornelie Crous
051 401 9017

WHAT IS THE AIM/PURPOSE OF THE STUDY?

According to the Southern African Institute of Government Auditors' (SAIGA) position paper (SAIGA, 2006:2), South Africa generally experiences skills shortages at many levels of sectors and industries, with certain industries and sectors negatively affected. An inference exists that universities are biased towards a private sector accounting curriculum and that the public sector is not included in the curricula of accounting programmes in the financial education of accounting students (Southern African Institute of Government Auditors [SAIGA], 2006:3). Prithiraj (2015:1) concurs, stating that universities are not putting public sector into the minds of accounting students and that this leads to

a shortage of financial management graduates joining the public sector. Gloeck (2006:32) argues that South African universities are preoccupied with the education of chartered accountants for SAICA. Preparing accountants for SAICA is a highly profitable initiative for these universities; after being trained, these chartered accountants flock to the private sector and the public sector is left wanting (Gloeck, 2006:32). Gloeck's argument can be supported by the results of many surveys that have been conducted by SAICA on listed companies in the Johannesburg Stock Exchange (JSE). These have repeatedly shown chartered accountancy to be a dominant and highly regarded profession (Gloeck, 2006:32). The purpose of the study is answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

WHO IS DOING THE RESEARCH?

I am Sitembele James, a full research master student in accounting at the University of the Free State (UFS). I am currently a full-time academic at the Walter Sisulu University (WSU). I am doing this study as part of my postgraduate qualification for use towards research in the Department of Accounting at WSU. This study will help me fulfil my employer expectations in terms of research capacity development within the Department.

HAS THE STUDY RECEIVED ETHICAL APPROVAL?

This study has received approval from the Research Ethics Committee of UFS. A copy of the approval letter can be obtained from the researcher.

Approval number: UFS-HSD2020/1350/3108

WHY ARE YOU INVITED TO TAKE PART IN THIS RESEARCH PROJECT?

In order to understand the complexities and unique needs of the public sector, and also to gain more insight into the research matter, your views as a Senior and Experienced Official at an EC Provincial Department, are regarded an invaluable to the research project. Particularly because your role that directly deals with the public sector accountancy at the PFMA level – it is believed that your input will add value to the research process.

Your involvement in this study will be in the form of a participant – you will participate in a semi-structured interview by responding (with your consent) to few questions that will be posed to you. Your responses will be used as part of the data that will be used to generate overall findings of the study.

WHAT IS THE NATURE OF PARTICIPATION IN THIS STUDY?

In order to gain insights into the research question, we would like to have a 60-minute semi-structured interview with you as the Associate member of SAICA (a fellow member with the researcher) and also as a Senior and Experienced Official at an EC Provincial Department. All responses will be treated in the strictest confidence – the details of which will be explained prior to the interview being undertaken. The study and procedures therein involve no personal risk to you or any of your staff members. The information and responses provided will be used solely for the purposes of this research. Data collected during the interviews will be safely kept by the researcher and only accessed by the researcher and supervisor for research purposes. The names of the participants and their

employers will not be mentioned in the study. The study will report on the overall results of the research and the data will not be linked to a specific participant or institution.

CAN THE PARTICIPANT WITHDRAW FROM THE STUDY?

Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever. You will not have to provide reasons for your withdrawal. Your withdrawal will not adversely affect your existing relationship (if any) with the Faculty of Economic and Management Sciences at the University of the Free State.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

You will not be financially compensated or rewarded for participating in this study. Your participation will provide a valuable insight into the research subject and will assist regulators (SAICA, SAIGA etc) and universities for further development on accounting education matters, specifically as they pertain to public sector accountancy.

WHAT IS THE ANTICIPATED INCONVENIENCE OF TAKING PART IN THIS STUDY?

Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the participants, including the EC provincial department, however all efforts are being made to ensure that no name of the EC provincial department is mentioned and that random names will be assigned to the participants, for example, Participant A from Institution A. Furthermore, your participation will lead to a loss of work time – but this inconvenience will be addressed by making an appointment that is most convenient with you.

WILL WHAT I SAY BE KEPT CONFIDENTIAL?

As mentioned above – your name will not feature in the findings / research report. As part of research ethics, we are not allowed to divulge your details and therefore have to keep your details confidential. Your answers will be given a fictitious code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. The researcher (Sitembele James) and research supervisors (Cornelie Crous and Hanli Joubert) will have access to the data. These are all bound by the university's research ethics guidelines and policies. Furthermore, Sitembele James and Cornelie Crous are CA(SA)s who are bound by the SAICA Code of Professional Conduct. Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber (researcher) and external coder (External Examiner). Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records. Please note that your anonymous data may be used for other purposes, e.g. research report, journal articles, conference presentation, etc. A report of the study may be submitted for publication, but individual participants will not be identifiable in such a report as has been mentioned above. Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever.

HOW WILL THE INFORMATION BE STORED AND ULTIMATELY DESTROYED?

The interviews will be conducted by electronic means; via Microsoft Teams, Zoom, Skype or Telephonically, and therefore no hard copies of the answers will be stored by the researcher. Any data that relates to the interviews conducted will be kept on a password-protected electronic means. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Beyond the prescription period of the research project, the information may be destroyed by either permanently deleting it or shredding the physical copies. As mentioned above – there may be an inconvenience with being involved in this research study: Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the participants, including the EC provincial department.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you and the EC provincial department where you work. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the participants, including the EC provincial department.

HOW WILL THE PARTICIPANT BE INFORMED OF THE FINDINGS/RESULTS OF THE STUDY?

If you would like to be informed of the final research findings, please contact Sitembele James on 047 502 2035 / 083 2377 850 or via email: sjames@wsu.ac.za. There is no time limit to your access to the results of this study. Every attempt will be made to provide the research findings to you when you make the request. Should you have concerns about the way in which the research has been conducted, you may contact the Research Supervisor (Cornelie Crous). All inconveniences have been outlined above – that you may experience as a result of your involvement on this research project.

Thank you for taking time to read this information sheet and for participating in this study.

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet. I have had sufficient opportunity to ask questions and am prepared to participate in the study. I understand that my participation is voluntary and that I am free to withdraw at any time without penalty. I am aware that the findings of this study will be anonymously processed into a research report, journal publications and/or conference proceedings.

I agree to the recording of the semi-structured interviews.

I have received a signed copy of the informed consent agreement.

Full Name of Participant: _____

Signature of Participant: _____ Date: _____

Full Name(s) of Researcher: **Sitembele James** (research student)

Signature of Researcher: _____  _____ **Date: 29 October 2020**

APPENDIX C.3: CONSENT LETTER (INDEPENDENT ACCOUNTANCY PROFESSIONAL)



RESEARCH STUDY INFORMATION LEAFLET AND CONSENT FORM

Attention: Independent Accountancy Professional
(Former Audit Partner at one of the Big Audit firms)
Eastern Cape

DATE

September 2020

TITLE OF THE RESEARCH PROJECT

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

PRINCIPLE INVESTIGATOR/RESEARCHER(S) NAME(S) AND CONTACT NUMBER(S):

Sitembele James (Student)	2017437316	083 2377 850 / 047 502 2035
Cornelie Crous (Supervisor)	Staff number: 0766733	051 401 9017
Hanli Joubert (Co-Supervisor)	Staff number: 0812735	051 401 9004

FACULTY AND DEPARTMENT:

Faculty of Economic and Management Sciences
School of Accountancy

STUDY LEADER(S) NAME AND CONTACT NUMBER:

Cornelie Crous
051 401 9017

WHAT IS THE AIM/PURPOSE OF THE STUDY?

According to the Southern African Institute of Government Auditors' (SAIGA) position paper (SAIGA, 2006:2), South Africa generally experiences skills shortages at many levels of sectors and industries, with certain industries and sectors negatively affected. An inference exists that universities are biased towards a private sector accounting curriculum and that the public sector is not included in the curricula of accounting programmes in the financial education of accounting students (Southern African Institute of Government Auditors [SAIGA], 2006:3). Prithiraj (2015:1) concurs, stating that universities are not putting public sector into the minds of accounting students and that this leads to a shortage of financial management graduates joining

the public sector. Gloeck (2006:32) argues that South African universities are preoccupied with the education of chartered accountants for SAICA. Preparing accountants for SAICA is a highly profitable initiative for these universities; after being trained, these chartered accountants flock to the private sector and the public sector is left wanting (Gloeck, 2006:32). Gloeck's argument can be supported by the results of many surveys that have been conducted by SAICA on listed companies in the Johannesburg Stock Exchange (JSE). These have repeatedly shown chartered accountancy to be a dominant and highly regarded profession (Gloeck, 2006:32). The purpose of the study is answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

WHO IS DOING THE RESEARCH?

I am Sitembele James, a full research master student in accounting at the University of the Free State (UFS). I am currently a full-time academic at the Walter Sisulu University (WSU). While I am a chartered accountant, I have a special research interest in public sector accountancy. I am doing this study as part of my postgraduate qualification for use towards research in the Department of Accounting at WSU. This study will help me fulfill my employer expectations in terms of research capacity development within the Department.

HAS THE STUDY RECEIVED ETHICAL APPROVAL?

This study has received approval from the Research Ethics Committee of UFS. A copy of the approval letter can be obtained from the researcher.

Approval number: UFS-HSD2020/1350/3108

WHY ARE YOU INVITED TO TAKE PART IN THIS RESEARCH PROJECT?

In order to understand the complexities and unique needs of the public sector, and also to gain more insight into the research matter, your views as an experienced Independent Accountancy Professional and also a former Audit Partner at one of the Big Four firms, are regarded an invaluable to the research project. Particularly because of your expertise and experience in the supervision of accountancy (auditing and consultancy) staff in an audit firm - it is believed that your input will add value to the research process. I have obtained your contact details from our past professional interactions. The study's findings will assist in getting Universities to consider the views of the participants - which included the CFOs of the Public Sector Institutions, Senior Manager at AGSA, Private Sector Audit Firms, HODs of Departments of Accounting and Public Administration- which may influence the manner in which the Universities respond to the educational needs of the public sector accountancy.

Your involvement in this study will be in the form of a participant – you will participate in a semi-structured interview by responding (you will provide consent) to few questions that will be posed to you. The responses will be used as part of the data that will be used to generate overall findings of the study.

WHAT IS THE NATURE OF PARTICIPATION IN THIS STUDY?

In order to gain insights into the research question, we would like to have a 60-minute semi-structured interview with you, as the experienced Independent Accountancy Professional and also a former Audit Partner at one of the Big Four firms. Your past experience in the oversight of public sector service assignments will also be of interest to this study. All responses will be treated in the strictest confidence – the details of which will be explained prior to the interview being undertaken. The study and procedures therein involve no personal

risk to yourself. The information and responses provided will be used solely for the purposes of this research. Data collected during the interviews will be safely kept by the researcher and only accessed by the researcher and supervisor for research purposes. The names of the participants and their Institutions will not be mentioned in the study. The study will report on the overall results of the research and the data will not be linked to a specific participant.

CAN THE PARTICIPANT WITHDRAW FROM THE STUDY?

Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever. You will not have to provide reasons for your withdrawal. Your withdrawal will not adversely affect your existing relationship (if any) with the Faculty of Economic and Management Sciences at the University of the Free State.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

You will not be financially compensated or rewarded for participating in this study. Your participation will provide a valuable insight into the research subject and will assist regulators (SAICA, SAIGA etc) and universities for further development on accounting education matters, specifically as they pertain to public sector accountancy.

WHAT IS THE ANTICIPATED INCONVENIENCE OF TAKING PART IN THIS STUDY?

Your valuable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the participants, including yourself, however all efforts are being made to ensure that no name is mentioned and that random names will be assigned to the participants, for example, Participant A, an independent accountancy professional. Furthermore, your participation will lead to a loss of work time – but this inconvenience will be addressed by making an appointment that is most convenient with you.

WILL WHAT I SAY BE KEPT CONFIDENTIAL?

As mentioned above – your name will not feature in the findings / research report. As part of research ethics, we are not allowed to divulge your details and therefore have to keep your details confidential. Your answers will be given a fictitious code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. The researcher (Sitembele James) and research supervisors (Cornelie Crous and Hanli Joubert) will have access to the data. These are all bound by the university's research ethics guidelines and policies. Furthermore, Sitembele James and Cornelie Crous are CA(SA)s who are bound by the SAICA Code of Professional Conduct. Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber (researcher) and external coder (External Examiner). Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records. Please note that your anonymous data may be used for other purposes, e.g. research report, journal articles, conference presentation, etc. A report of the study may be submitted for publication, but individual participants will not be identifiable in such a report as has been mentioned above. Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever.

HOW WILL THE INFORMATION BE STORED AND ULTIMATELY DESTROYED?

The interviews will be conducted by electronic means; via Microsoft Teams, Zoom, Skype or Telephonically, and therefore no hard copies of the answers will be stored by the researcher. Any data that relates to the interviews conducted will be kept on a password-protected electronic means for a period of five years for future research or academic purposes. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Beyond the prescription period of the research project, the information may be destroyed by either permanently deleting it or shredding the physical copies. As mentioned above – there may be an inconvenience with being involved in this research study: in that valuable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person reading the research report may be able to link the findings of the study to the participants.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICPATING IN THIS STUDY?

Your valuable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person reading the research report may be able to link the findings of the study to the participants.

HOW WILL THE PARTICIPANT BE INFORMED OF THE FINDINGS/RESULTS OF THE STUDY?

If you would like to be informed of the final research findings, please contact Sitembele James on 047 502 2035 / 083 2377 850 or via email: sjames@wsu.ac.za. There is no time limit to your access to the results of this study. Every attempt will be made to provide the research findings to you when you make the request. Should you have concerns about the way in which the research has been conducted, you may contact the Research Supervisor (Cornelie Crous). All inconveniences have been outlined above – that you may experience as a result of your involvement on this research project.

Thank you for taking time to read this information sheet and for participating in this study.

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet. I have had sufficient opportunity to ask questions and am prepared to participate in the study. I understand that my participation is voluntary and that I am free to withdraw at any time without penalty. I am aware that the findings of this study will be anonymously processed into a research report, journal publications and/or conference proceedings.


I agree to the recording of the semi-structured interviews.

I have received a signed copy of the informed consent agreement.

Full Name of Participant: _____

Signature of Participant: _____ Date: _____

Full Name(s) of Researcher: **Sitembele James** (research student)

Signature of Researcher: 

Date: 4 September 2020

APPENDIX C.4: CONSENT LETTER (AUDITOR GENERAL PARTICIPANT)



RESEARCH STUDY INFORMATION LEAFLET AND CONSENT FORM

Attention: Senior Manager/Training Officer
Auditor General of South Africa – Eastern Cape

DATE

September 2020

TITLE OF THE RESEARCH PROJECT

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

PRINCIPLE INVESTIGATOR/RESEARCHER(S) NAME(S) AND CONTACT NUMBER(S):

Sitembele James (Student)	2017437316	083 2377 850 / 047 502 2035
Cornelie Crous (Supervisor)	Staff number: 0766733	051 401 9017
Hanli Joubert (Co-Supervisor)	Staff number: 0812735	051 401 9004

FACULTY AND DEPARTMENT:

Faculty of Economic and Management Sciences
School of Accountancy

STUDY LEADER(S) NAME AND CONTACT NUMBER:

Cornelie Crous
051 401 9017

WHAT IS THE AIM/PURPOSE OF THE STUDY?

According to the Southern African Institute of Government Auditors' (SAIGA) position paper (SAIGA, 2006:2), South Africa generally experiences skills shortages at many levels of sectors and industries, with certain industries and sectors negatively affected. An inference exists that universities are biased towards a private sector accounting curriculum and that the public sector is not included in the curricula of accounting programmes in the financial education of accounting students (Southern

African Institute of Government Auditors [SAIGA], 2006:3). Prithiraj (2015:1) concurs, stating that universities are not putting public sector into the minds of accounting students and that this leads to a shortage of financial management graduates joining the public sector. Gloeck (2006:32) argues that South African universities are preoccupied with the education of chartered accountants for SAICA. Preparing accountants for SAICA is a highly profitable initiative for these universities; after being trained, these chartered accountants flock to the private sector and the public sector is left wanting (Gloeck, 2006:32). Gloeck's argument can be supported by the results of many surveys that have been conducted by SAICA on listed companies in the Johannesburg Stock Exchange (JSE). These have repeatedly shown chartered accountancy to be a dominant and highly regarded profession (Gloeck, 2006:32). The purpose of the study is answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

WHO IS DOING THE RESEARCH?

I am Sitembele James, a full research master student in accounting at the University of the Free State (UFS). I am currently a full-time academic at the Walter Sisulu University (WSU). I am doing this study as part of my postgraduate qualification for use towards research in the Department of Accounting at WSU. This study will help me fulfil my employer expectations in terms of research capacity development within the Department.

HAS THE STUDY RECEIVED ETHICAL APPROVAL?

This study has received approval from the Research Ethics Committee of UFS. A copy of the approval letter can be obtained from the researcher.

Approval number: UFS-HSD2020/1350/3108

WHY ARE YOU INVITED TO TAKE PART IN THIS RESEARCH PROJECT?

In order to understand the complexities and unique needs of the public sector, and also to gain more insight into the research matter, your views as the Senior Manager in the Auditor General of South Africa (AGSA) in the Eastern Cape are regarded an invaluable to the research project. Particularly because your firm directly participates in the public sector audit work, thus, public sector accountancy – it is believed that your input will add value to the research process.

Your involvement in this study will be in the form of a participant – you will participate in a semi-structured interview by responding (with your consent) to few questions that will be posed to you. Your responses will be used as part of the data that will be used to generate overall findings of the study.

WHAT IS THE NATURE OF PARTICIPATION IN THIS STUDY?

In order to gain insights into the research question, we would like to have a 60-minute semi-structured interview with you or one of the other audit directors or senior manager of your firm – ideally one who has worked on public sector projects, having supervised staff members working on public sector projects. All responses will be treated in the strictest confidence – the details of which will be explained

prior to the interview being undertaken. The study and procedures therein involve no personal risk to you or any of your staff members. The information and responses provided will be used solely for the purposes of this research. Data collected during the interviews will be safely kept by the researcher and only accessed by the researcher and supervisor for research purposes. The names of the participants and their firms will not be mentioned in the study. The study will report on the overall results of the research and the data will not be linked to a specific participant or firm.

CAN THE PARTICIPANT WITHDRAW FROM THE STUDY?

Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever. You will not have to provide reasons for your withdrawal. Your withdrawal will not adversely affect your existing relationship (if any) with the Faculty of Economic and Management Sciences at the University of the Free State.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

You will not be financially compensated or rewarded for participating in this study. Your participation will provide a valuable insight into the research subject and will assist regulators (SAICA, SAIGA etc) and universities for further development on accounting education matters, specifically as they pertain to public sector accountancy.

WHAT IS THE ANTICIPATED INCONVENIENCE OF TAKING PART IN THIS STUDY?

Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you and your firm. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the professional services firms in the Eastern Cape, including your firm. Furthermore, your participation will lead to a loss of work time – but this inconvenience will be addressed by making an appointment that is most convenient with you.

WILL WHAT I SAY BE KEPT CONFIDENTIAL?

As mentioned above – your name will not feature in the findings / research report. As part of research ethics, we are not allowed to divulge your details and therefore have to keep your details confidential. Your answers will be given a fictitious code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. The researcher (Sitembele James) and research supervisors (Cornelie Crous and Hanli Joubert) will have access to the data. These are all bound by the university's research ethics guidelines and policies. Furthermore, Sitembele James and Cornelie Crous are CA(SA)s who are bound by the SAICA Code of Professional Conduct. Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber (researcher) and external coder (External Examiner). Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records. Please note that your anonymous data may be used for other purposes, e.g. research report, journal articles, conference presentation, etc. A report of the study may be submitted for publication, but individual participants will not be identifiable in such a report as has been mentioned above. Your participation in this study is entirely voluntary –

you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever.

HOW WILL THE INFORMATION BE STORED AND ULTIMATELY DESTROYED?

The interviews will be conducted by electronic means; via Microsoft Teams, Zoom, Skype or Telephonically, and therefore no hard copies of the answers will be stored by the researcher. Any data that relates to the interviews conducted will be kept on a password-protected electronic means. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Beyond the prescription period of the research project, the information may be destroyed by either permanently deleting it or shredding the physical copies. As mentioned above – there may be an inconvenience with being involved in this research study: Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you and your firm. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the professional services firms in the Eastern Cape, which includes the AGSA.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

Your valuable and billable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you and your firm. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the professional services firms in the Eastern Cape.

HOW WILL THE PARTICIPANT BE INFORMED OF THE FINDINGS/RESULTS OF THE STUDY?

If you would like to be informed of the final research findings, please contact Sitembele James on 047 502 2035 / 083 2377 850 or via email: sjames@wsu.ac.za. There is no time limit to your access to the results of this study. Every attempt will be made to provide the research findings to you when you make the request. Should you have concerns about the way in which the research has been conducted, you may contact the Research Supervisor (Cornelie Crous). All inconveniences have been outlined above – that you may experience as a result of your involvement on this research project.

Thank you for taking time to read this information sheet and for participating in this study.

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet. I have had sufficient opportunity to ask questions and am prepared to participate in the study. I understand that my participation is voluntary and that I am free to withdraw at any time without penalty. I am aware that the findings of this study will be anonymously processed into a research report, journal publications and/or conference proceedings.

I agree to the recording of the semi-structured interviews.

I have received a signed copy of the informed consent agreement.

Full Name of Participant: _____

Signature of Participant: _____ Date: _____

Full Name(s) of Researcher: **Sitembele James** (research student)

Signature of Researcher:  Date: 1 September 2020

APPENDIX C.5: CONSENT LETTER (UNIVERSITY PARTICIPANTS)



RESEARCH STUDY INFORMATION LEAFLET AND CONSENT FORM

**Head of Department
University in the Eastern Cape**

DATE

September 2020

TITLE OF THE RESEARCH PROJECT

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

PRINCIPLE INVESTIGATOR/RESEARCHER(S) NAME(S) AND CONTACT NUMBER(S):

Sitembele James (Student)	2017437316	083 2377 850 / 047 502 2035
Cornelie Crous (Supervisor)	Staff number: 0766733	051 401 9017
Hanli Joubert (Co-Supervisor)	Staff number: 0812735	051 401 9004

FACULTY AND DEPARTMENT:

Faculty of Economic and Management Sciences
School of Accountancy

STUDY LEADER(S) NAME AND CONTACT NUMBER:

Cornelie Crous
051 401 9017

WHAT IS THE AIM/PURPOSE OF THE STUDY?

According to the Southern African Institute of Government Auditors' (SAIGA) position paper (SAIGA, 2006:2), South Africa generally experiences skills shortages at many levels of sectors and industries, with certain industries and sectors negatively affected. An inference exists that universities are biased towards a private sector accounting curriculum and that the public sector is not included in the curricula of accounting programmes in the financial education of accounting students (Southern African Institute of Government Auditors [SAIGA], 2006:3). Prithiraj (2015:1) concurs, stating that universities are not putting public sector into the minds of accounting students and that this leads to a shortage of financial management graduates joining the public sector. Gloeck (2006:32) argues that South African universities are preoccupied with the education of chartered accountants for SAICA. Preparing accountants for SAICA is a highly profitable initiative for these universities; after being

trained, these chartered accountants flock to the private sector and the public sector is left wanting (Gloeck, 2006:32). Gloeck's argument can be supported by the results of many surveys that have been conducted by SAICA on listed companies in the Johannesburg Stock Exchange (JSE). These have repeatedly shown chartered accountancy to be a dominant and highly regarded profession (Gloeck, 2006:32). The purpose of the study is answer the research question as to whether the Universities in South Africa are adequately responding to the accountancy related educational needs of the public sector.

WHO IS DOING THE RESEARCH?

I am Sitembele James, a full research master's student in accounting at the University of the Free State (UFS). I am currently a full-time academic at the Walter Sisulu University (WSU). While I am a chartered accountant, I have a special research interest in public sector accountancy. I am doing this study as part of my postgraduate qualification for use towards research in the Department of Accounting at WSU. This study will help me to fulfil my employer expectations in terms of research capacity development within the Department.

HAS THE STUDY RECEIVED ETHICAL APPROVAL?

This study has received approval from the Research Ethics Committee of the UFS. A copy of the approval letter can be obtained from the researcher.

Approval number: UFS-HSD2020/1350/3108UFS-HSD2020/1350/3108UFS-HSD2020/1350/3108

WHY ARE YOU INVITED TO TAKE PART IN THIS RESEARCH PROJECT?

In order to understand the complexities and unique needs of the public sector, and also to gain more insight into the research matter, your views as the Senior Academic and Head of Department, are regarded an invaluable to the research project. Particularly because of your expertise and experience in teaching & learning and research – it is believed that your input will add value to the research process. I have obtained your contact details directly from the University's website. The study's findings will assist in getting universities to consider the views of the participants – which include the CFOs of the Public Sector Institutions, Senior Manager at AGSA, Private Sector Audit Firms, HODs of Departments of Accounting and Public Administration – which may influence the manner in which the universities respond to the educational needs of the public sector accountancy.

Your involvement in this study will be in the form of a participant – you will participate in a semi-structured interview by responding (you will provide consent) to few questions that will be posed to you. The responses will be used as part of the data that will be used to generate overall findings of the study.

WHAT IS THE NATURE OF PARTICIPATION IN THIS STUDY?

In order to gain insights into the research question, we would like to have a 60-minute semi-structured interview with you, as the HOD owing to your extensive experience in the teaching & learning and research. All responses will be treated in the strictest confidence – the details of which will be explained prior to the interview being undertaken. The study and procedures therein involve no personal risk to the University, yourself as the HOD, or any of your staff members. The information

and responses provided will be used solely for the purposes of this research. Data collected during the interviews will be safely kept by the researcher and only accessed by the researcher and supervisor for research purposes. The names of the participants and their Institutions will not be mentioned in the study. The study will report on the overall results of the research and the data will not be linked to a specific participant.

CAN THE PARTICIPANT WITHDRAW FROM THE STUDY?

Your participation in this study is entirely voluntary – you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever. You will not have to provide reasons for your withdrawal. Your withdrawal will not adversely affect your existing relationship (if any) with the Faculty of Economic and Management Sciences at the University of the Free State.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

You will not be financially compensated or rewarded for participating in this study. Your participation will provide a valuable insight into the research subject and will assist regulators (SAICA, SAIGA, etc.) and universities for further development on accounting education matters, specifically as they pertain to public sector accountancy.

WHAT IS THE ANTICIPATED INCONVENIENCE OF TAKING PART IN THIS STUDY?

Your valuable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you and your Department. While all efforts will be made that the data from this study will NOT be linked to the participants – it is possible that a person out there may be able to link the findings of the study to the participants, including your Department. However, all efforts are being made to ensure that no name is mentioned and that random names will be assigned to the participants, for example, Participant A from Institution A. Furthermore, your participation will lead to a loss of work time – but this inconvenience will be addressed by making an appointment that is most convenient with you.

WILL WHAT I SAY BE KEPT CONFIDENTIAL?

As mentioned above – your name will not feature in the findings / research report. As part of research ethics, we are not allowed to divulge your details and therefore have to keep your details confidential. Your answers will be given a fictitious code number, or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. The researcher (Sitembele James) and research supervisors (Cornelie Crous and Hanli Joubert) will have access to the data. These are all bound by the university's research ethics guidelines and policies. Furthermore, Sitembele James and Cornelie Crous are CA(SA)s who are bound by the SAICA Code of Professional Conduct. Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber (researcher) and external coder (External Examiner). Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records. Please note that your anonymous data may be used for other purposes, e.g. research report, journal articles, conference presentation, etc. A report of the study may be submitted for publication, but individual participants will not be identifiable in such a report as has been mentioned above. Your participation in this study is entirely voluntary –

you may decide and have the right to withdraw at any stage without any penalty or intimidation whatsoever.

HOW WILL THE INFORMATION BE STORED AND ULTIMATELY DESTROYED?

The interviews will be conducted by electronic means; via Microsoft Teams, Zoom, Skype or Telephonically, and therefore no hard copies of the answers will be stored by the researcher. Any data that relates to the interviews conducted will be kept on a password-protected electronic means for a period of five years for future research or academic purposes. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Beyond the prescription period of the research project, the information may be destroyed by either permanently deleting it or shredding the physical copies. As mentioned above – there may be an inconvenience with being involved in this research study: in that valuable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you and your Department. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person reading the research report may be able to link the findings of the study to the participants, including your Department.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

Your valuable time will be used towards participation on this study for no financial reward. This may present an inconvenience to you and your Department. While all efforts will be ensured that the data from this study will NOT be linked to the participants – it is possible that a person reading the research report may be able to link the findings of the study to the participants, including your Department.

HOW WILL THE PARTICIPANT BE INFORMED OF THE FINDINGS / RESULTS OF THE STUDY?

If you would like to be informed of the final research findings, please contact Sitembele James on 047 502 2035 / 083 2377 850 or via email: sjames@wsu.ac.za. There is no time limit to your access to the results of this study. Every attempt will be made to provide the research findings to you when you make the request. Should you have concerns about the way in which the research has been conducted, you may contact the Research Supervisor (Cornelie Crous). All inconveniences have been outlined above – that you may experience as a result of your involvement on this research project.

Thank you for taking time to read this information sheet and for participating in this study.

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet. I have had sufficient opportunity to ask questions and am prepared to participate in the study. I understand that my participation is voluntary and that I am free to withdraw at any time without penalty. I am aware that the findings of this study will be anonymously processed into a research report, journal publications and/or conference proceedings.

I agree to the recording of the semi-structured interviews.

I have received a signed copy of the informed consent agreement.

Full Name of Participant: _____

Signature of Participant: _____ Date: _____

Full Name(s) of Researcher: **Sitembele James** (research student)

Signature of Researcher:  Date: 1 September 2020

**APPENDIX D: JAMES_2020-1350_GENERAL/HUMAN RESEARCH
ETHICS COMMITTEE (GHREC) ETHICS APPROVAL**



GENERAL/HUMAN RESEARCH ETHICS COMMITTEE (GHREC)

01-Sep-2020

Dear Mr Sitembele James

Application Approved

Research Project Title:

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

Ethical Clearance number:

UFS-HSD2020/1350/3108

We are pleased to inform you that your application for ethical clearance has been approved. Your ethical clearance is valid for twelve (12) months from the date of issue. We request that any changes that may take place during the course of your study/research project be submitted to the ethics office to ensure ethical transparency. Furthermore, you are requested to submit the final report of your study/research project to the ethics office. Should you require more time to complete this research, please apply for an extension. Thank you for submitting your proposal for ethical clearance; we wish you the best of luck and success with your research.

Yours sincerely

Dr Adri Du Plessis

Chairperson: General/Human Research Ethics Committee

Adri Plessis

**Date:
2020.09.01
13:37:23
+02'00'**

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South Africa

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Bloemfontein 9300
Tel: +27 (0)51 401
9337
duplessis.A@ufs.ac.za
www.ufs.ac.za



APPENDIX E: LANGUAGE EDITING CERTIFICATE

CORNELIA GELDENHUYS

☎ 083 2877088
corrieg@mweb.co.za

19 October 2021

TO WHOM IT MAY CONCERN

Herewith I, Cornelia Geldenhuys (ID 521114 0083 088) declare that I am a qualified, accredited language practitioner and that I have edited the following research report:

PUBLIC SECTOR ACCOUNTANCY EDUCATION AT SOUTH AFRICAN UNIVERSITIES

BY

SITEMBELE JAMES

All changes were indicated by track changes and comments for the author/student to verify, clarify aspects that are unclear, make the necessary adjustments and finalise. The editor takes no responsibility in the instance of this not being done. The document remains the final responsibility of the student.



.....
C GELDENHUYS
MA (Lin) cum laude, MA (Mus), HOD, HDL, UOLM

Accredited member/Geakkrediteerde lid, SATI, Membership/Lidmaatskap: 1001474 (A/E-E/A)
Full member/Volle lid, Professional Editors Guild (PEG, Membership GEL001)
Mediterranean Editors and Translators (MET: Membership 02393)
European Association of Scientific Editors (EASE: Membership 5523)

